

**Cash and Investments FY 2024**

From Date: 7/1/2023 - To Date: 7/31/2023

## Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
100	General Fund	100	General Fund	\$19,479,072.57	\$3,274,440.91	\$1,196,695.77	\$21,556,817.71
201	Education Support Fund	201	Education Support Fund	\$23,703,144.23	\$1,577,365.88	\$484,308.32	\$24,796,201.79
210	Land Sales	210	Land Sales	\$1,339,216.49	\$7,331.82	\$840.50	\$1,345,707.81
220	Building & Grounds	220	Building & Grounds	\$739,684.01	\$86,421.05	\$30,132.21	\$795,972.85
234	LEPC	234	LEPC	\$22,824.32	\$0.00	\$0.00	\$22,824.32
240	Womens Bay Road Service District	240	Womens Bay Road Service District	\$63,858.71	\$46,731.50	\$1,200.00	\$109,390.21
242	Service District #1	242	Service District #1	\$1,051,190.52	\$59,359.21	\$55,810.30	\$1,054,739.43
243	Service Area #2	243	Service Area #2	\$6,062.22	\$0.00	\$0.00	\$6,062.22
244	Monashka Bay Road District	244	Monashka Bay Road District	\$232,720.80	\$4,905.39	\$0.00	\$237,626.19
246	Bay View Road Service	246	Bay View Road Service	\$32,946.71	\$1,133.90	\$0.00	\$34,080.61
250	Fire Protection Area #1	250	Fire Protection Area #1	\$926,040.78	\$82,935.75	\$16,286.98	\$992,689.55
252	Women's Bay Fire Dept.	252	Women's Bay Fire Dept.	\$749,798.57	\$14,419.90	\$5,101.96	\$759,116.51
254	KIB Airport Fire District	254	KIB Airport Fire District	\$52,078.98	\$2,917.05	\$0.00	\$54,996.03
260	Woodland Acres Light	260	Woodland Acres Light	\$20,434.31	\$616.76	\$444.33	\$20,606.74
261	Trinity Islands Light District	261	Trinity Islands Light District	\$31,084.54	\$450.11	\$105.72	\$31,428.93
262	Mission Lake Tide Gate	262	Mission Lake Tide Gate	\$60,108.17	\$124.04	\$0.00	\$60,232.21
273	Opioid Class Action Settlement	273	Opioid Class Action Settlement	\$42,647.06	\$0.00	\$0.00	\$42,647.06
276	Facilities Fund	276	Facilities Fund	\$39,908,708.93	\$0.00	\$0.00	\$39,908,708.93
277	Tourism Development	277	Tourism Development	\$85,196.02	\$29,379.08	\$1,456.61	\$113,118.49
278	Commercial Passenger Vessel	278	Commercial Passenger Vessel	\$54,242.51	\$0.00	\$0.00	\$54,242.51
300	Debt Service	300	Debt Service	\$421,269.21	\$249,559.46	\$761,410.88	(\$90,582.21)
410	Capital Project - Borough	410	Capital Project - Borough	\$344,940.58	\$0.00	\$0.00	\$344,940.58
415	Capital Project (Borough)	415	Capital Project (Borough)	\$458,185.41	\$0.00	\$0.00	\$458,185.41
420	Capital Project - School Bonds	420	Capital Project - School Bonds	\$70,327.75	\$0.00	\$0.00	\$70,327.75
426	Capital Project - KFRC	426	Capital Project - KFRC	\$365,942.95	\$0.00	\$0.00	\$365,942.95
428	Capital Project - (KFRC)	428	Capital Project - (KFRC)	\$106,167.89	\$0.00	\$595.05	\$105,572.84

# Cash and Investments FY 2024

From Date: 7/1/2023 - To Date: 7/31/2023

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
430	Capital Project - Grants	430	Capital Project - Grants	\$443,227.45	\$0.00	\$0.00	\$443,227.45
432	Grants - Capital Projects	432	Grants - Capital Projects	\$4,327,575.97	\$0.00	\$5,180.35	\$4,322,395.62
445	Capital Project - Long Term Care	445	Capital Project - Long Term Care	(\$4,638.11)	\$0.00	\$0.00	(\$4,638.11)
450	All Capital Projects as of FY10	450	All Capital Projects as of FY10	\$2,060,917.32	\$0.00	\$0.00	\$2,060,917.32
455	Capital Project - Non Boro Bldg	455	Capital Project - Non Boro Bldg	\$12,808.22	\$0.00	\$0.00	\$12,808.22
456	Capital Project - Res Court Apts	456	Capital Project - Res Court Apts	\$0.00	\$0.00	\$0.00	\$0.00
460	KHS Renovation / Addition Bond	460	KHS Renovation / Addition Bond	\$742,275.27	\$0.00	\$0.00	\$742,275.27
469	Renewal & Replacement Projects	469	Renewal & Replacement Projects	\$7,870,584.25	\$214,725.72	\$160.50	\$8,085,149.47
470	School R&R Facilities Bond Proj	470	School R&R Facilities Bond Proj	\$1,181,315.47	\$0.00	\$266,962.96	\$914,352.51
490	Capital Project - Solid Waste	490	Capital Project - Solid Waste	(\$17,012,938.90)	\$0.00	\$1,000,426.13	(\$18,013,365.03)
492	Capital Project - (Solid Waste)	492	Capital Project - (Solid Waste)	\$0.00	\$0.00	\$0.00	\$0.00
495	Capital Project - Hospital	495	Capital Project - Hospital	\$34,715.89	\$0.00	\$0.00	\$34,715.89
497	Capital Project - (Hospital)	497	Capital Project - (Hospital)	\$692,482.00	\$0.00	\$0.00	\$692,482.00
530	Solid Waste Disposal Fund	530	Solid Waste Disposal Fund	\$19,824,791.38	\$21,831.48	\$245,471.72	\$19,601,151.14
540	Hospital Fund	540	Hospital Fund	\$1,362,675.34	\$115,356.00	\$103,843.88	\$1,374,187.46
545	Long Term Care Center	545	Long Term Care Center	\$2,541,083.50	\$86,969.00	\$120.65	\$2,627,931.85
555	KFRC	555	KFRC	\$1,740,406.61	\$69,755.98	\$130,611.90	\$1,679,550.69
556	Research Court Apartments	556	Research Court Apartments	\$139,046.28	\$1,252.50	\$4,239.51	\$136,059.27
560	911 Service	560	911 Service	\$81,806.04	\$27,518.12	\$0.00	\$109,324.16
910	Investment Aggregate	910	Investment Aggregate	(\$4,927.18)	\$12,794.87	\$0.00	\$7,867.69
Grand Total: 46 Funds				\$116,401,101.04	\$5,988,295.48	\$4,311,406.23	\$118,077,990.29



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type General Fund</b>				
<b>Fund 100 - General Fund</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	21,556,267.71	13,244,604.31	159.35
101.300	Petty Cash	550.00	.00	.00
103.200	IILP Investment	23,347.24	11,281.28	93.50
105.100	Taxes Receivable - Current Real	1,515,348.89	182,123.02	13.66
105.110	Taxes Receivable - City Real	1,134,763.52	121,031.95	11.94
105.200	Taxes Receivable - Current Personal	231,313.39	29,896.83	14.84
105.400	Taxes Receivable - Current Aircraft	10,600.00	(1,800.00)	(14.52)
107.140	Delinquent Taxes - Personal	29,729.13	1,146.14	4.01
107.200	Allow / Uncollectable Tax	(18,431.13)	.00	.00
111.100	Tax Lien Receivable - Real Property	21,936.37	(4,206.48)	(16.09)
111.110	Tax Lien - Real City	7,250.54	(141.65)	(1.92)
112.120	Severance Tax - Timber	8,548.83	8,548.83	+++
115.100	Accounts Receivable	1,269.07	(20,331.05)	(94.12)
126.202	State of Alaska - PERS to be Refunded	(3,636.71)	(3,636.71)	+++
199.100	Clearing Account - Temporary	(54.55)	.00	.00
<i>Assets Totals</i>		<b>\$24,518,802.30</b>	<b>\$13,568,516.47</b>	<b>123.91%</b>
<b>ASSETS TOTALS</b>		<b>\$24,518,802.30</b>	<b>\$13,568,516.47</b>	<b>123.91%</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
202.000	Accounts Payables	3,687.87	(11,107.10)	(75.07)
202.120	Tax Overpayment	8,323.54	(1,729.25)	(17.20)
203.110	Federal Income Tax	11,108.19	11,108.19	+++
203.120	FICA Tax Payable - Social Security	12,350.20	12,199.54	8,097.40
203.121	FICA Tax Payable - Medicare	2,888.46	2,853.22	8,096.54
203.130	PERS Payable	35,339.73	35,339.73	+++
203.140	Workmans Compensation Payable	(7,684.11)	64,815.54	89.40
203.150	Unemployment Payable	70.50	(3,116.41)	(97.79)
203.161	Alaska Electrical Trust Fund Insurance	180.00	180.00	+++
203.170	FSA Health / Dependent Care (previously Reimb Medical)	1,621.20	1,059.68	188.72
203.190	Voluntary Insurance Products	2,557.96	1,196.95	87.95
203.215	PAC Dues	22.52	(11.08)	(32.98)
203.220	IBEW Working Dues	5,223.64	(1,551.76)	(22.90)
203.240	Garnishment	47.50	47.50	+++
203.270	Employee Benefit	817.05	481.06	143.18



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>General Fund</b>			
Fund	<b>100 - General Fund</b>			
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
208.020	Due to City of Kodiak	1,322,905.16	101,441.29	8.30
222.100	Deferred Revenue	4,787,173.04	4,787,173.04	+++
222.110	Deferred Revenue - Taxes	57,016.34	.00	.00
222.200	Taxes Collected in Advance	(223,201.86)	(1,061.03)	(.48)
238.110	Deferred Compensation - Mission Square (Formerly ICMA)	850.00	850.00	+++
238.120	Deferred Compensation - Empower (Formerly Hartford/Mass Mutual)	250.00	250.00	+++
238.130	Deferred Compensation - State 457	3,000.00	3,000.00	+++
	<i>Liabilities Totals</i>	<b>\$6,024,546.93</b>	<b>\$5,003,419.11</b>	<b>489.99%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$6,024,546.93</b>	<b>\$5,003,419.11</b>	<b>489.99%</b>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	17,504,350.39	9,253,529.95	112.15
	<i>Fund Equity Totals</i>	<b>\$17,504,350.39</b>	<b>\$9,253,529.95</b>	<b>112.15%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$17,504,350.39</b>	<b>\$9,253,529.95</b>	<b>112.15%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(2,041,072.22)		
	Fund Expenses	1,051,167.24		
	<b>FUND EQUITY TOTALS</b>	<b>\$18,494,255.37</b>	<b>\$10,243,434.93</b>	<b>124.15%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$24,518,802.30</b>	<b>\$15,246,854.04</b>	<b>164.44%</b>
	Fund <b>100 - General Fund</b> Totals	<b>\$0.00</b>	<b>(\$1,678,337.57)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>General Fund</b>			
Fund	<b>910 - Investment Aggregate</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	(110,282,330.38)	(16,341,940.34)	(17.40)
103.100	Investments	109,656,874.90	16,037,282.86	17.13
104.100	Interest Receivable - Investment	633,323.17	311,025.17	96.50
	<i>Assets Totals</i>	<u>\$7,867.69</u>	<u>\$6,367.69</u>	<u>424.51%</u>
	<b>ASSETS TOTALS</b>	<u>\$7,867.69</u>	<u>\$6,367.69</u>	<u>424.51%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	7,867.69	7,867.69	+++
	<i>Fund Equity Totals</i>	<u>\$7,867.69</u>	<u>\$7,867.69</u>	<u>+++</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$7,867.69</u>	<u>\$7,867.69</u>	<u>+++</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$7,867.69</u>	<u>\$7,867.69</u>	<u>+++</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$7,867.69</u>	<u>\$7,867.69</u>	<u>+++</u>
Fund	<b>910 - Investment Aggregate</b> Totals	<u>\$0.00</u>	<u>(\$1,500.00)</u>	<u>(100.00%)</u>
Fund Type	<b>General Fund</b> Totals	<u>\$0.00</u>	<u>(\$1,679,837.57)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Special Revenue Funds</b>				
<b>Fund 201 - Education Support Fund</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	24,796,201.79	5,311,233.83	27.26
105.100	Taxes Receivable - Current Real	9,527,211.24	623,986.38	7.01
105.200	Taxes Receivable - Current Personal	1,125,475.66	50,308.81	4.68
107.140	Delinquent Taxes - Personal	24,300.32	3,319.91	15.82
111.100	Tax Lien Receivable - Real Property	126,409.04	18,289.84	16.92
<i>Assets Totals</i>		<b>\$35,599,598.05</b>	<b>\$6,007,138.77</b>	<b>20.30%</b>
<b>ASSETS TOTALS</b>		<b>\$35,599,598.05</b>	<b>\$6,007,138.77</b>	<b>20.30%</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
208.010	Due to KIBSD	24,647,180.65	5,579,968.14	29.26
222.110	Deferred Revenue - Taxes	117,875.57	.00	.00
222.200	Taxes Collected in Advance	168,915.36	.00	.00
<i>Liabilities Totals</i>		<b>\$24,933,971.58</b>	<b>\$5,579,968.14</b>	<b>28.83%</b>
<b>LIABILITIES TOTALS</b>		<b>\$24,933,971.58</b>	<b>\$5,579,968.14</b>	<b>28.83%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	(382,610.08)	(225,178.44)	(143.03)
<i>Fund Equity Totals</i>		<b>(\$382,610.08)</b>	<b>(\$225,178.44)</b>	<b>(143.03%)</b>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>(\$382,610.08)</b>	<b>(\$225,178.44)</b>	<b>(143.03%)</b>
Prior Year Fund Equity Adjustment		.00		
Fund Revenues		(12,188,215.80)		
Fund Expenses		1,139,979.25		
<b>FUND EQUITY TOTALS</b>		<b>\$10,665,626.47</b>	<b>\$10,823,058.11</b>	<b>6,874.77%</b>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<b>\$35,599,598.05</b>	<b>\$16,403,026.25</b>	<b>85.45%</b>
Fund 201 - Education Support Fund	Totals	\$0.00	(\$10,395,887.48)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>210 - Land Sales</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	1,345,707.81	11,045.55	.83
115.100	Accounts Receivable	3,690.00	(3,680.00)	(49.93)
129.110	Contact Receivable - Land Sale	(886.26)	(11,080.33)	(108.69)
129.130	Contract Receivable - Long Term	39,057.14	.00	.00
	<i>Assets Totals</i>	<u>\$1,387,568.69</u>	<u>(\$3,714.78)</u>	<u>(0.27%)</u>
	<b>ASSETS TOTALS</b>	<b>\$1,387,568.69</b>	<b>(\$3,714.78)</b>	<b>(0.27%)</b>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.300	Unrealized Revenue	38,170.88	(11,080.33)	(22.50)
229.210	Gravel Royalty Prepayment	1,000.00	.00	.00
	<i>Liabilities Totals</i>	<u>\$39,170.88</u>	<u>(\$11,080.33)</u>	<u>(22.05%)</u>
	<b>LIABILITIES TOTALS</b>	<b>\$39,170.88</b>	<b>(\$11,080.33)</b>	<b>(22.05%)</b>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	1,341,943.31	20,969.77	1.59
	<i>Fund Equity Totals</i>	<u>\$1,341,943.31</u>	<u>\$20,969.77</u>	<u>1.59%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$1,341,943.31</b>	<b>\$20,969.77</b>	<b>1.59%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(7,295.00)		
	Fund Expenses	840.50		
	<b>FUND EQUITY TOTALS</b>	<u>\$1,348,397.81</u>	<u>\$27,424.27</u>	<u>2.08%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$1,387,568.69</u>	<u>\$16,343.94</u>	<u>1.19%</u>
	Fund <b>210 - Land Sales</b> Totals	<b>\$0.00</b>	<b>(\$20,058.72)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>220 - Building &amp; Grounds</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	795,972.85	105,173.71	15.22
115.100	Accounts Receivable	120.00	120.00	+++
	<i>Assets Totals</i>	<u>\$796,092.85</u>	<u>\$105,293.71</u>	<u>15.24%</u>
	<b>ASSETS TOTALS</b>	<u>\$796,092.85</u>	<u>\$105,293.71</u>	<u>15.24%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	720,724.49	80,219.02	12.52
	<i>Fund Equity Totals</i>	<u>\$720,724.49</u>	<u>\$80,219.02</u>	<u>12.52%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$720,724.49</u>	<u>\$80,219.02</u>	<u>12.52%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(87,019.05)		
	Fund Expenses	11,650.69		
	<b>FUND EQUITY TOTALS</b>	<u>\$796,092.85</u>	<u>\$155,587.38</u>	<u>24.29%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$796,092.85</u>	<u>\$155,587.38</u>	<u>24.29%</u>
Fund	<b>220 - Building &amp; Grounds Totals</b>	<u>\$0.00</u>	<u>(\$50,293.67)</u>	<u>(100.00%)</u>





**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Special Revenue Funds</b>				
<b>Fund 234 - LEPC</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	22,824.32	.00	.00
	<i>Assets Totals</i>	<u>\$22,824.32</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>ASSETS TOTALS</b>	<u>\$22,824.32</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	22,824.32	.00	.00
	<i>Fund Equity Totals</i>	<u>\$22,824.32</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$22,824.32</u>	<u>\$0.00</u>	<u>0.00%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$22,824.32</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$22,824.32</u>	<u>\$0.00</u>	<u>0.00%</u>
	Fund 234 - LEPC Totals	\$0.00	\$0.00	+++



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>240 - Womens Bay Road Service District</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	109,390.21	14,117.41	14.82
105.100	Taxes Receivable - Current Real	203,142.73	16,344.25	8.75
105.200	Taxes Receivable - Current Personal	5,346.37	182.26	3.53
107.140	Delinquent Taxes - Personal	950.50	75.00	8.57
	<i>Assets Totals</i>	<u>\$318,829.81</u>	<u>\$30,718.92</u>	<u>10.66%</u>
	<b>ASSETS TOTALS</b>	<b>\$318,829.81</b>	<b>\$30,718.92</b>	<b>10.66%</b>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.110	Deferred Revenue - Taxes	824.96	.00	.00
	<i>Liabilities Totals</i>	<u>\$824.96</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<b>\$824.96</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	36,384.25	37,369.15	3,794.21
	<i>Fund Equity Totals</i>	<u>\$36,384.25</u>	<u>\$37,369.15</u>	<u>3,794.21%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$36,384.25</b>	<b>\$37,369.15</b>	<b>3,794.21%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(281,620.87)		
	Fund Expenses	.27		
	<b>FUND EQUITY TOTALS</b>	<u>\$318,004.85</u>	<u>\$318,989.75</u>	<u>32,388.03%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$318,829.81</u>	<u>\$318,989.75</u>	<u>199,443.39%</u>
Fund	<b>240 - Womens Bay Road Service District Totals</b>	<b>\$0.00</b>	<b>(\$288,270.83)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>242 - Service District #1</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	1,054,739.43	43,375.50	4.29
105.100	Taxes Receivable - Current Real	414,656.26	49,822.93	13.66
105.200	Taxes Receivable - Current Personal	13,182.78	(184.54)	(1.38)
107.140	Delinquent Taxes - Personal	259.50	(222.53)	(46.17)
111.100	Tax Lien Receivable - Real Property	5,366.09	685.69	14.65
	<i>Assets Totals</i>	<u>\$1,488,204.06</u>	<u>\$93,477.05</u>	<u>6.70%</u>
	<b>ASSETS TOTALS</b>	<u>\$1,488,204.06</u>	<u>\$93,477.05</u>	<u>6.70%</u>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.110	Deferred Revenue - Taxes	4,769.85	.00	.00
	<i>Liabilities Totals</i>	<u>\$4,769.85</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<u>\$4,769.85</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	996,387.16	106,691.66	11.99
	<i>Fund Equity Totals</i>	<u>\$996,387.16</u>	<u>\$106,691.66</u>	<u>11.99%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$996,387.16</u>	<u>\$106,691.66</u>	<u>11.99%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(487,047.05)		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$1,483,434.21</u>	<u>\$593,738.71</u>	<u>66.74%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$1,488,204.06</u>	<u>\$593,738.71</u>	<u>66.38%</u>
Fund	<b>242 - Service District #1 Totals</b>	<u>\$0.00</u>	<u>(\$500,261.66)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>243 - Service Area #2</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	6,062.22	13.94	.23
	<i>Assets Totals</i>	<u>\$6,062.22</u>	<u>\$13.94</u>	<u>0.23%</u>
	<b>ASSETS TOTALS</b>	<u>\$6,062.22</u>	<u>\$13.94</u>	<u>0.23%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	6,062.22	59.64	.99
	<i>Fund Equity Totals</i>	<u>\$6,062.22</u>	<u>\$59.64</u>	<u>0.99%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$6,062.22</u>	<u>\$59.64</u>	<u>0.99%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$6,062.22</u>	<u>\$59.64</u>	<u>0.99%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$6,062.22</u>	<u>\$59.64</u>	<u>0.99%</u>
	Fund <b>243 - Service Area #2</b> Totals	\$0.00	(\$45.70)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Special Revenue Funds</b>				
<b>Fund 244 - Monashka Bay Road District</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	237,626.19	27,369.35	13.02
105.100	Taxes Receivable - Current Real	52,663.97	5,066.06	10.64
105.200	Taxes Receivable - Current Personal	413.93	42.59	11.47
111.100	Tax Lien Receivable - Real Property	2,065.82	1,315.19	175.21
<i>Assets Totals</i>		<u>\$292,769.91</u>	<u>\$33,793.19</u>	<u>13.05%</u>
<b>ASSETS TOTALS</b>		<b>\$292,769.91</b>	<b>\$33,793.19</b>	<b>13.05%</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
222.110	Deferred Revenue - Taxes	693.49	.00	.00
<i>Liabilities Totals</i>		<u>\$693.49</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>LIABILITIES TOTALS</b>		<b>\$693.49</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	234,093.13	32,905.87	16.36
<i>Fund Equity Totals</i>		<u>\$234,093.13</u>	<u>\$32,905.87</u>	<u>16.36%</u>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$234,093.13</b>	<b>\$32,905.87</b>	<b>16.36%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(57,983.29)		
	Fund Expenses	.00		
<b>FUND EQUITY TOTALS</b>		<u>\$292,076.42</u>	<u>\$90,889.16</u>	<u>45.18%</u>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<u>\$292,769.91</u>	<u>\$90,889.16</u>	<u>45.02%</u>
Fund 244 - Monashka Bay Road District	Totals	\$0.00	(\$57,095.97)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>246 - Bay View Road Service</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	34,080.61	(20,579.20)	(37.65)
105.100	Taxes Receivable - Current Real	15,473.58	1,271.02	8.95
111.100	Tax Lien Receivable - Real Property	173.46	173.46	+++
	<i>Assets Totals</i>	<u>\$49,727.65</u>	<u>(\$19,134.72)</u>	<u>(27.79%)</u>
	<b>ASSETS TOTALS</b>	<u>\$49,727.65</u>	<u>(\$19,134.72)</u>	<u>(27.79%)</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	33,120.17	(19,652.36)	(37.24)
	<i>Fund Equity Totals</i>	<u>\$33,120.17</u>	<u>(\$19,652.36)</u>	<u>(37.24%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$33,120.17</u>	<u>(\$19,652.36)</u>	<u>(37.24%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(16,607.48)		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$49,727.65</u>	<u>(\$3,044.88)</u>	<u>(5.77%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$49,727.65</u>	<u>(\$3,044.88)</u>	<u>(5.77%)</u>
Fund	<b>246 - Bay View Road Service Totals</b>	<u>\$0.00</u>	<u>(\$16,089.84)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>250 - Fire Protection Area #1</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	992,689.55	256,316.32	34.81
105.100	Taxes Receivable - Current Real	621,987.04	67,378.74	12.15
105.200	Taxes Receivable - Current Personal	13,570.09	(127.84)	(.93)
107.140	Delinquent Taxes - Personal	259.50	(241.43)	(48.20)
111.100	Tax Lien Receivable - Real Property	8,287.49	2,727.43	49.05
	<i>Assets Totals</i>	<u>\$1,636,793.67</u>	<u>\$326,053.22</u>	<u>24.88%</u>
	<b>ASSETS TOTALS</b>	<u>\$1,636,793.67</u>	<u>\$326,053.22</u>	<u>24.88%</u>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.110	Deferred Revenue - Taxes	5,598.37	.00	.00
	<i>Liabilities Totals</i>	<u>\$5,598.37</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<u>\$5,598.37</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	926,925.40	286,440.46	44.72
	<i>Fund Equity Totals</i>	<u>\$926,925.40</u>	<u>\$286,440.46</u>	<u>44.72%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$926,925.40</u>	<u>\$286,440.46</u>	<u>44.72%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(718,228.88)		
	Fund Expenses	13,958.98		
	<b>FUND EQUITY TOTALS</b>	<u>\$1,631,195.30</u>	<u>\$990,710.36</u>	<u>154.68%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$1,636,793.67</u>	<u>\$990,710.36</u>	<u>153.34%</u>
Fund	<b>250 - Fire Protection Area #1 Totals</b>	<u>\$0.00</u>	<u>(\$664,657.14)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>252 - Women's Bay Fire Dept.</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	759,116.51	81,406.72	12.01
105.100	Taxes Receivable - Current Real	106,071.17	7,996.77	8.15
105.200	Taxes Receivable - Current Personal	2,673.21	91.12	3.53
107.140	Delinquent Taxes - Personal	475.27	37.50	8.57
	<i>Assets Totals</i>	<u>\$868,336.16</u>	<u>\$89,532.11</u>	<u>11.50%</u>
	<b>ASSETS TOTALS</b>	<b>\$868,336.16</b>	<b>\$89,532.11</b>	<b>11.50%</b>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.100	Deferred Revenue	1,000.00	.00	.00
222.110	Deferred Revenue - Taxes	413.43	.00	.00
229.100	Customer Deposit	1,450.00	.00	.00
	<i>Liabilities Totals</i>	<u>\$2,863.43</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<b>\$2,863.43</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	745,511.27	(65,520.72)	(8.08)
	<i>Fund Equity Totals</i>	<u>\$745,511.27</u>	<u>(\$65,520.72)</u>	<u>(8.08%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$745,511.27</b>	<b>(\$65,520.72)</b>	<b>(8.08%)</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(124,464.41)		
	Fund Expenses	4,502.95		
	<b>FUND EQUITY TOTALS</b>	<u>\$865,472.73</u>	<u>\$54,440.74</u>	<u>6.71%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$868,336.16</u>	<u>\$54,440.74</u>	<u>6.69%</u>
Fund	<b>252 - Women's Bay Fire Dept. Totals</b>	<b>\$0.00</b>	<b>\$35,091.37</b>	<b>100.00%</b>





**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Special Revenue Funds</b>				
<b>Fund 254 - KIB Airport Fire District</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	54,996.03	19,636.74	55.53
105.100	Taxes Receivable - Current Real	14,152.50	(208.84)	(1.45)
105.200	Taxes Receivable - Current Personal	3,794.59	1,011.12	36.33
111.100	Tax Lien Receivable - Real Property	3,274.53	2.47	.08
<i>Assets Totals</i>		<u>\$76,217.65</u>	<u>\$20,441.49</u>	<u>36.65%</u>
<b>ASSETS TOTALS</b>		<b>\$76,217.65</b>	<b>\$20,441.49</b>	<b>36.65%</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
222.110	Deferred Revenue - Taxes	3,161.87	.00	.00
<i>Liabilities Totals</i>		<u>\$3,161.87</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>LIABILITIES TOTALS</b>		<b>\$3,161.87</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	52,191.64	68.24	.13
<i>Fund Equity Totals</i>		<u>\$52,191.64</u>	<u>\$68.24</u>	<u>0.13%</u>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$52,191.64</b>	<b>\$68.24</b>	<b>0.13%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(20,864.14)		
	Fund Expenses	.00		
<b>FUND EQUITY TOTALS</b>		<u>\$73,055.78</u>	<u>\$20,932.38</u>	<u>40.16%</u>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<u>\$76,217.65</u>	<u>\$20,932.38</u>	<u>37.86%</u>
Fund 254 - KIB Airport Fire District	Totals	\$0.00	(\$490.89)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>260 - Woodland Acres Light</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	20,606.74	(32.20)	(.16)
105.100	Taxes Receivable - Current Real	5,572.03	765.09	15.92
105.200	Taxes Receivable - Current Personal	60.43	.95	1.60
107.140	Delinquent Taxes - Personal	6.00	.00	.00
111.100	Tax Lien Receivable - Real Property	7.92	.00	.00
	<i>Assets Totals</i>	<u>\$26,253.12</u>	<u>\$733.84</u>	<u>2.88%</u>
	<b>ASSETS TOTALS</b>	<u>\$26,253.12</u>	<u>\$733.84</u>	<u>2.88%</u>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.110	Deferred Revenue - Taxes	12.08	.00	.00
	<i>Liabilities Totals</i>	<u>\$12.08</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<u>\$12.08</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	19,991.82	422.78	2.16
	<i>Fund Equity Totals</i>	<u>\$19,991.82</u>	<u>\$422.78</u>	<u>2.16%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$19,991.82</u>	<u>\$422.78</u>	<u>2.16%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(6,249.22)		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$26,241.04</u>	<u>\$6,672.00</u>	<u>34.09%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$26,253.12</u>	<u>\$6,672.00</u>	<u>34.07%</u>
Fund	<b>260 - Woodland Acres Light Totals</b>	<u>\$0.00</u>	<u>(\$5,938.16)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>261 - Trinity Islands Light District</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	31,428.93	602.43	1.95
105.100	Taxes Receivable - Current Real	1,660.29	273.26	19.70
105.200	Taxes Receivable - Current Personal	1.20	1.20	+++
	<i>Assets Totals</i>	<u>\$33,090.42</u>	<u>\$876.89</u>	<u>2.72%</u>
	<b>ASSETS TOTALS</b>	<u>\$33,090.42</u>	<u>\$876.89</u>	<u>2.72%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	30,978.82	913.63	3.04
	<i>Fund Equity Totals</i>	<u>\$30,978.82</u>	<u>\$913.63</u>	<u>3.04%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$30,978.82</u>	<u>\$913.63</u>	<u>3.04%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(2,111.60)		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$33,090.42</u>	<u>\$3,025.23</u>	<u>10.06%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$33,090.42</u>	<u>\$3,025.23</u>	<u>10.06%</u>
Fund	<b>261 - Trinity Islands Light District Totals</b>	<u>\$0.00</u>	<u>(\$2,148.34)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Special Revenue Funds</b>				
<b>Fund 262 - Mission Lake Tide Gate</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	60,232.21	955.77	1.61
105.100	Taxes Receivable - Current Real	1,527.79	50.35	3.41
	<i>Assets Totals</i>	<u>\$61,760.00</u>	<u>\$1,006.12</u>	<u>1.66%</u>
	<b>ASSETS TOTALS</b>	<b>\$61,760.00</b>	<b>\$1,006.12</b>	<b>1.66%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	60,108.17	1,329.44	2.26
	<i>Fund Equity Totals</i>	<u>\$60,108.17</u>	<u>\$1,329.44</u>	<u>2.26%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$60,108.17</b>	<b>\$1,329.44</b>	<b>2.26%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(1,651.83)		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$61,760.00</u>	<u>\$2,981.27</u>	<u>5.07%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$61,760.00</u>	<u>\$2,981.27</u>	<u>5.07%</u>
Fund 262 - Mission Lake Tide Gate	Totals	\$0.00	(\$1,975.15)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>273 - Opioid Class Action Settlement</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	42,647.06	35,940.16	535.87
	<i>Assets Totals</i>	<u>\$42,647.06</u>	<u>\$35,940.16</u>	<u>535.87%</u>
	<b>ASSETS TOTALS</b>	<u>\$42,647.06</u>	<u>\$35,940.16</u>	<u>535.87%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	42,647.06	35,990.84	540.71
	<i>Fund Equity Totals</i>	<u>\$42,647.06</u>	<u>\$35,990.84</u>	<u>540.71%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$42,647.06</u>	<u>\$35,990.84</u>	<u>540.71%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$42,647.06</u>	<u>\$35,990.84</u>	<u>540.71%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$42,647.06</u>	<u>\$35,990.84</u>	<u>540.71%</u>
Fund	<b>273 - Opioid Class Action Settlement Totals</b>	\$0.00	(\$50.68)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>276 - Facilities Fund</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	39,908,708.93	2,352,416.05	6.26
	<i>Assets Totals</i>	<u>\$39,908,708.93</u>	<u>\$2,352,416.05</u>	<u>6.26%</u>
	<b>ASSETS TOTALS</b>	<u>\$39,908,708.93</u>	<u>\$2,352,416.05</u>	<u>6.26%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	39,908,708.93	2,636,191.72	7.07
	<i>Fund Equity Totals</i>	<u>\$39,908,708.93</u>	<u>\$2,636,191.72</u>	<u>7.07%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$39,908,708.93</u>	<u>\$2,636,191.72</u>	<u>7.07%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$39,908,708.93</u>	<u>\$2,636,191.72</u>	<u>7.07%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$39,908,708.93</u>	<u>\$2,636,191.72</u>	<u>7.07%</u>
	Fund <b>276 - Facilities Fund</b> Totals	\$0.00	(\$283,775.67)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>277 - Tourism Development</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	113,118.49	16,778.36	17.42
115.100	Accounts Receivable	(3,766.20)	(6,144.60)	(258.35)
	<i>Assets Totals</i>	<u>\$109,352.29</u>	<u>\$10,633.76</u>	<u>10.77%</u>
	<b>ASSETS TOTALS</b>	<u>\$109,352.29</u>	<u>\$10,633.76</u>	<u>10.77%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	109,004.95	10,864.36	11.07
	<i>Fund Equity Totals</i>	<u>\$109,004.95</u>	<u>\$10,864.36</u>	<u>11.07%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$109,004.95</u>	<u>\$10,864.36</u>	<u>11.07%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(1,803.95)		
	Fund Expenses	1,456.61		
	<b>FUND EQUITY TOTALS</b>	<u>\$109,352.29</u>	<u>\$11,211.70</u>	<u>11.42%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$109,352.29</u>	<u>\$11,211.70</u>	<u>11.42%</u>
Fund	<b>277 - Tourism Development Totals</b>	<u>\$0.00</u>	<u>(\$577.94)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Special Revenue Funds</b>			
Fund	<b>278 - Commercial Passenger Vessel</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	54,242.51	6,945.59	14.69
	<i>Assets Totals</i>	<u>\$54,242.51</u>	<u>\$6,945.59</u>	<u>14.69%</u>
	<b>ASSETS TOTALS</b>	<u>\$54,242.51</u>	<u>\$6,945.59</u>	<u>14.69%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	54,242.51	7,231.97	15.38
	<i>Fund Equity Totals</i>	<u>\$54,242.51</u>	<u>\$7,231.97</u>	<u>15.38%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$54,242.51</u>	<u>\$7,231.97</u>	<u>15.38%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$54,242.51</u>	<u>\$7,231.97</u>	<u>15.38%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$54,242.51</u>	<u>\$7,231.97</u>	<u>15.38%</u>
Fund	<b>278 - Commercial Passenger Vessel Totals</b>	<u>\$0.00</u>	<u>(\$286.38)</u>	<u>(100.00%)</u>
Fund Type	<b>Special Revenue Funds Totals</b>	<u>\$0.00</u>	<u>(\$12,252,812.85)</u>	<u>(100.00%)</u>





**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Debt Service Funds</b>				
<b>Fund 300 - Debt Service</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	(90,582.21)	(3,498,831.04)	(102.66)
105.100	Taxes Receivable - Current Real	360,206.34	(1,176,390.15)	(76.56)
105.200	Taxes Receivable - Current Personal	42,553.93	(143,007.90)	(77.07)
107.140	Delinquent Taxes - Personal	5,207.68	289.92	5.90
111.100	Tax Lien Receivable - Real Property	26,101.27	317.72	1.23
126.200	Due from State of Alaska	51,272.00	(8,553,520.00)	(99.40)
<i>Assets Totals</i>		<b>\$394,759.01</b>	<b>(\$13,371,141.45)</b>	<b>(97.13%)</b>
<b>ASSETS TOTALS</b>		<b>\$394,759.01</b>	<b>(\$13,371,141.45)</b>	<b>(97.13%)</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
222.110	Deferred Revenue - Taxes	27,702.31	.00	.00
222.200	Taxes Collected in Advance	43,211.84	.00	.00
<i>Liabilities Totals</i>		<b>\$70,914.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>LIABILITIES TOTALS</b>		<b>\$70,914.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	533,874.00	(11,929,301.72)	(95.72)
<i>Fund Equity Totals</i>		<b>\$533,874.00</b>	<b>(\$11,929,301.72)</b>	<b>(95.72%)</b>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$533,874.00</b>	<b>(\$11,929,301.72)</b>	<b>(95.72%)</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(541,430.34)		
	Fund Expenses	751,459.48		
<b>FUND EQUITY TOTALS</b>		<b>\$323,844.86</b>	<b>(\$12,139,330.86)</b>	<b>(97.40%)</b>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<b>\$394,759.01</b>	<b>(\$12,139,330.86)</b>	<b>(96.85%)</b>
Fund <b>300 - Debt Service</b> Totals		<b>\$0.00</b>	<b>(\$1,231,810.59)</b>	<b>(100.00%)</b>
Fund Type <b>Debt Service Funds</b> Totals		<b>\$0.00</b>	<b>(\$1,231,810.59)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Capital Project Funds</b>				
<b>Fund 410 - Capital Project - Borough</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	344,940.58	.00	.00
	<i>Assets Totals</i>	<u>\$344,940.58</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>ASSETS TOTALS</b>	<u>\$344,940.58</u>	<u>\$0.00</u>	<u>0.00%</u>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	344,940.58	.00	.00
	<i>Fund Equity Totals</i>	<u>\$344,940.58</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$344,940.58</u>	<u>\$0.00</u>	<u>0.00%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$344,940.58</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$344,940.58</u>	<u>\$0.00</u>	<u>0.00%</u>
Fund 410 - Capital Project - Borough	Totals	\$0.00	\$0.00	+++



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>415 - Capital Project (Borough)</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	458,185.41	45,030.51	10.90
	<i>Assets Totals</i>	<u>\$458,185.41</u>	<u>\$45,030.51</u>	<u>10.90%</u>
	<b>ASSETS TOTALS</b>	<u>\$458,185.41</u>	<u>\$45,030.51</u>	<u>10.90%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	458,185.41	(146,974.87)	(24.29)
	<i>Fund Equity Totals</i>	<u>\$458,185.41</u>	<u>(\$146,974.87)</u>	<u>(24.29%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$458,185.41</u>	<u>(\$146,974.87)</u>	<u>(24.29%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$458,185.41</u>	<u>(\$146,974.87)</u>	<u>(24.29%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$458,185.41</u>	<u>(\$146,974.87)</u>	<u>(24.29%)</u>
Fund	<b>415 - Capital Project (Borough) Totals</b>	<u>\$0.00</u>	<u>\$192,005.38</u>	<u>100.00%</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>420 - Capital Project - School Bonds</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	(857,446.56)	.00	.00
103.100	Investments	927,774.31	31,565.28	3.52
	<i>Assets Totals</i>	<u>\$70,327.75</u>	<u>\$31,565.28</u>	<u>81.43%</u>
	<b>ASSETS TOTALS</b>	<u>\$70,327.75</u>	<u>\$31,565.28</u>	<u>81.43%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	70,327.75	32,608.83	86.45
	<i>Fund Equity Totals</i>	<u>\$70,327.75</u>	<u>\$32,608.83</u>	<u>86.45%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$70,327.75</u>	<u>\$32,608.83</u>	<u>86.45%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$70,327.75</u>	<u>\$32,608.83</u>	<u>86.45%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$70,327.75</u>	<u>\$32,608.83</u>	<u>86.45%</u>
Fund	<b>420 - Capital Project - School Bonds</b> Totals	\$0.00	(\$1,043.55)	(100.00%)



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>426 - Capital Project - KFRC</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	365,942.95	.00	.00
165.100	Construction WIP	97,573.03	.00	.00
	<i>Assets Totals</i>	<u>\$463,515.98</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>ASSETS TOTALS</b>	<u>\$463,515.98</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	463,515.98	(91.52)	(.02)
	<i>Fund Equity Totals</i>	<u>\$463,515.98</u>	<u>(\$91.52)</u>	<u>(0.02%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$463,515.98</u>	<u>(\$91.52)</u>	<u>(0.02%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$463,515.98</u>	<u>(\$91.52)</u>	<u>(0.02%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$463,515.98</u>	<u>(\$91.52)</u>	<u>(0.02%)</u>
Fund	<b>426 - Capital Project - KFRC Totals</b>	<u>\$0.00</u>	<u>\$91.52</u>	<u>100.00%</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>428 - Capital Project - (KFRC)</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	105,572.84	(182,772.24)	(63.39)
165.100	Construction WIP	93,063.53	.00	.00
	<i>Assets Totals</i>	<u>\$198,636.37</u>	<u>(\$182,772.24)</u>	<u>(47.92%)</u>
	<b>ASSETS TOTALS</b>	<u>\$198,636.37</u>	<u>(\$182,772.24)</u>	<u>(47.92%)</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	199,231.42	(170,575.69)	(46.13)
	<i>Fund Equity Totals</i>	<u>\$199,231.42</u>	<u>(\$170,575.69)</u>	<u>(46.13%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$199,231.42</u>	<u>(\$170,575.69)</u>	<u>(46.13%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	595.05		
	<b>FUND EQUITY TOTALS</b>	<u>\$198,636.37</u>	<u>(\$171,170.74)</u>	<u>(46.29%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$198,636.37</u>	<u>(\$171,170.74)</u>	<u>(46.29%)</u>
Fund	<b>428 - Capital Project - (KFRC) Totals</b>	<u>\$0.00</u>	<u>(\$11,601.50)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>430 - Capital Project - Grants</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	443,227.45	.00	.00
	<i>Assets Totals</i>	<u>\$443,227.45</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>ASSETS TOTALS</b>	<u>\$443,227.45</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	443,227.45	.00	.00
	<i>Fund Equity Totals</i>	<u>\$443,227.45</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$443,227.45</u>	<u>\$0.00</u>	<u>0.00%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$443,227.45</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$443,227.45</u>	<u>\$0.00</u>	<u>0.00%</u>
Fund	<b>430 - Capital Project - Grants Totals</b>	\$0.00	\$0.00	+++



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>432 - Grants - Capital Projects</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	4,322,395.62	1,177,952.02	37.46
	<i>Assets Totals</i>	<u>\$4,322,395.62</u>	<u>\$1,177,952.02</u>	<u>37.46%</u>
	<b>ASSETS TOTALS</b>	<u>\$4,322,395.62</u>	<u>\$1,177,952.02</u>	<u>37.46%</u>
	<b>LIABILITIES AND FUND EQUITY</b>			
	<b>LIABILITIES</b>			
	<i>Liabilities</i>			
222.100	Deferred Revenue	4,367,593.27	1,220,315.82	38.77
	<i>Liabilities Totals</i>	<u>\$4,367,593.27</u>	<u>\$1,220,315.82</u>	<u>38.77%</u>
	<b>LIABILITIES TOTALS</b>	<u>\$4,367,593.27</u>	<u>\$1,220,315.82</u>	<u>38.77%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	(45,132.30)	(22,027.67)	(95.34)
	<i>Fund Equity Totals</i>	<u>(\$45,132.30)</u>	<u>(\$22,027.67)</u>	<u>(95.34%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>(\$45,132.30)</u>	<u>(\$22,027.67)</u>	<u>(95.34%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	65.35		
	<b>FUND EQUITY TOTALS</b>	<u>(\$45,197.65)</u>	<u>(\$22,093.02)</u>	<u>(95.62%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$4,322,395.62</u>	<u>\$1,198,222.80</u>	<u>38.35%</u>
Fund	<b>432 - Grants - Capital Projects</b> Totals	\$0.00	(\$20,270.78)	(100.00%)





**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>445 - Capital Project - Long Term Care</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	(4,638.11)	(23,250.23)	(124.92)
165.100	Construction WIP	66,387.88	.00	.00
	<i>Assets Totals</i>	<u>\$61,749.77</u>	<u>(\$23,250.23)</u>	<u>(27.35%)</u>
	<b>ASSETS TOTALS</b>	<u>\$61,749.77</u>	<u>(\$23,250.23)</u>	<u>(27.35%)</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	61,749.77	(23,250.23)	(27.35)
	<i>Fund Equity Totals</i>	<u>\$61,749.77</u>	<u>(\$23,250.23)</u>	<u>(27.35%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$61,749.77</u>	<u>(\$23,250.23)</u>	<u>(27.35%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$61,749.77</u>	<u>(\$23,250.23)</u>	<u>(27.35%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$61,749.77</u>	<u>(\$23,250.23)</u>	<u>(27.35%)</u>
Fund	<b>445 - Capital Project - Long Term Care Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>450 - All Capital Projects as of FY10</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	2,060,917.32	(27,866.32)	(1.33)
	<i>Assets Totals</i>	<u>\$2,060,917.32</u>	<u>(\$27,866.32)</u>	<u>(1.33%)</u>
	<b>ASSETS TOTALS</b>	<u>\$2,060,917.32</u>	<u>(\$27,866.32)</u>	<u>(1.33%)</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	2,060,917.32	(30,728.22)	(1.47)
	<i>Fund Equity Totals</i>	<u>\$2,060,917.32</u>	<u>(\$30,728.22)</u>	<u>(1.47%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$2,060,917.32</u>	<u>(\$30,728.22)</u>	<u>(1.47%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$2,060,917.32</u>	<u>(\$30,728.22)</u>	<u>(1.47%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$2,060,917.32</u>	<u>(\$30,728.22)</u>	<u>(1.47%)</u>
Fund	<b>450 - All Capital Projects as of FY10 Totals</b>	\$0.00	\$2,861.90	100.00%



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Capital Project Funds</b>				
<b>Fund 455 - Capital Project - Non Boro Bldg</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	12,808.22	(25,666.09)	(66.71)
115.100	Accounts Receivable	5,184.44	5,184.44	+++
	<i>Assets Totals</i>	<u>\$17,992.66</u>	<u>(\$20,481.65)</u>	<u>(53.23%)</u>
	<b>ASSETS TOTALS</b>	<b>\$17,992.66</b>	<b>(\$20,481.65)</b>	<b>(53.23%)</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	17,992.66	(20,481.65)	(53.23)
	<i>Fund Equity Totals</i>	<u>\$17,992.66</u>	<u>(\$20,481.65)</u>	<u>(53.23%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$17,992.66</b>	<b>(\$20,481.65)</b>	<b>(53.23%)</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$17,992.66</u>	<u>(\$20,481.65)</u>	<u>(53.23%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$17,992.66</u>	<u>(\$20,481.65)</u>	<u>(53.23%)</u>
	<b>Fund 455 - Capital Project - Non Boro Bldg Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>460 - KHS Renovation / Addition Bond</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	742,275.27	.00	.00
	<i>Assets Totals</i>	<u>\$742,275.27</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>ASSETS TOTALS</b>	<u>\$742,275.27</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	742,275.27	.00	.00
	<i>Fund Equity Totals</i>	<u>\$742,275.27</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$742,275.27</u>	<u>\$0.00</u>	<u>0.00%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$742,275.27</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$742,275.27</u>	<u>\$0.00</u>	<u>0.00%</u>
Fund	<b>460 - KHS Renovation / Addition Bond Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Capital Project Funds</b>				
<b>Fund 469 - Renewal &amp; Replacement Projects</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	8,085,149.47	4,515,480.45	126.50
105.100	Taxes Receivable - Current Real	1,329,035.72	956,184.13	256.45
105.200	Taxes Receivable - Current Personal	157,009.11	111,982.95	248.71
107.140	Delinquent Taxes - Personal	1,124.05	235.92	26.56
111.100	Tax Lien Receivable - Real Property	7,482.16	2,471.12	49.31
	<i>Assets Totals</i>	<u>\$9,579,800.51</u>	<u>\$5,586,354.57</u>	<u>139.89%</u>
	<b>ASSETS TOTALS</b>	<b>\$9,579,800.51</b>	<b>\$5,586,354.57</b>	<b>139.89%</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
222.110	Deferred Revenue - Taxes	5,449.45	.00	.00
222.200	Taxes Collected in Advance	14,508.29	.00	.00
	<i>Liabilities Totals</i>	<u>\$19,957.74</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<b>\$19,957.74</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	7,859,583.80	4,481,591.50	132.67
	<i>Fund Equity Totals</i>	<u>\$7,859,583.80</u>	<u>\$4,481,591.50</u>	<u>132.67%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$7,859,583.80</b>	<b>\$4,481,591.50</b>	<b>132.67%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(1,700,259.33)		
	Fund Expenses	.36		
	<b>FUND EQUITY TOTALS</b>	<u>\$9,559,842.77</u>	<u>\$6,181,850.47</u>	<u>183.00%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$9,579,800.51</u>	<u>\$6,181,850.47</u>	<u>181.93%</u>
	<b>Fund 469 - Renewal &amp; Replacement Projects Totals</b>	<b>\$0.00</b>	<b>(\$595,495.90)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Capital Project Funds</b>				
<b>Fund 470 - School R&amp;R Facilities Bond Proj</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	914,352.51	(269,327.66)	(22.75)
115.100	Accounts Receivable	83,234.86	83,234.86	+++
	<i>Assets Totals</i>	<u>\$997,587.37</u>	<u>(\$186,092.80)</u>	<u>(15.72%)</u>
	<b>ASSETS TOTALS</b>	<b>\$997,587.37</b>	<b>(\$186,092.80)</b>	<b>(15.72%)</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	998,135.62	6,347.79	.64
	<i>Fund Equity Totals</i>	<u>\$998,135.62</u>	<u>\$6,347.79</u>	<u>0.64%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$998,135.62</b>	<b>\$6,347.79</b>	<b>0.64%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	548.25		
	<b>FUND EQUITY TOTALS</b>	<u>\$997,587.37</u>	<u>\$5,799.54</u>	<u>0.58%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$997,587.37</u>	<u>\$5,799.54</u>	<u>0.58%</u>
	<b>Fund 470 - School R&amp;R Facilities Bond Proj Totals</b>	<b>\$0.00</b>	<b>(\$191,892.34)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>490 - Capital Project - Solid Waste</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	(18,013,365.03)	(4,931,425.18)	(37.70)
165.100	Construction WIP	29,234,507.29	.00	.00
	<i>Assets Totals</i>	<u>\$11,221,142.26</u>	<u>(\$4,931,425.18)</u>	<u>(30.53%)</u>
	<b>ASSETS TOTALS</b>	<u>\$11,221,142.26</u>	<u>(\$4,931,425.18)</u>	<u>(30.53%)</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	11,222,348.84	(4,909,622.75)	(30.43)
	<i>Fund Equity Totals</i>	<u>\$11,222,348.84</u>	<u>(\$4,909,622.75)</u>	<u>(30.43%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$11,222,348.84</u>	<u>(\$4,909,622.75)</u>	<u>(30.43%)</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	1,206.58		
	<b>FUND EQUITY TOTALS</b>	<u>\$11,221,142.26</u>	<u>(\$4,910,829.33)</u>	<u>(30.44%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$11,221,142.26</u>	<u>(\$4,910,829.33)</u>	<u>(30.44%)</u>
Fund	<b>490 - Capital Project - Solid Waste Totals</b>	<u>\$0.00</u>	<u>(\$20,595.85)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Governmental Funds</b>			
Fund Type	<b>Capital Project Funds</b>			
Fund	<b>495 - Capital Project - Hospital</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	34,715.89	8,399,943.02	100.42
165.100	Construction WIP	2,796,391.60	.00	.00
	<i>Assets Totals</i>	<u>\$2,831,107.49</u>	<u>\$8,399,943.02</u>	<u>150.84%</u>
	<b>ASSETS TOTALS</b>	<u>\$2,831,107.49</u>	<u>\$8,399,943.02</u>	<u>150.84%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
253.100	Fund Balance - Unreserved	2,831,107.49	8,399,577.35	150.84
	<i>Fund Equity Totals</i>	<u>\$2,831,107.49</u>	<u>\$8,399,577.35</u>	<u>150.84%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$2,831,107.49</u>	<u>\$8,399,577.35</u>	<u>150.84%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$2,831,107.49</u>	<u>\$8,399,577.35</u>	<u>150.84%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$2,831,107.49</u>	<u>\$8,399,577.35</u>	<u>150.84%</u>
Fund	<b>495 - Capital Project - Hospital Totals</b>	<u>\$0.00</u>	<u>\$365.67</u>	<u>100.00%</u>





**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Governmental Funds</b>				
<b>Fund Type Capital Project Funds</b>				
<b>Fund 497 - Capital Project - (Hospital)</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	692,482.00	.00	.00
165.100	Construction WIP	33,518.00	.00	.00
	<i>Assets Totals</i>	<u>\$726,000.00</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>ASSETS TOTALS</b>	<b>\$726,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
253.100	Fund Balance - Unreserved	726,000.00	.00	.00
	<i>Fund Equity Totals</i>	<u>\$726,000.00</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$726,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	.00		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$726,000.00</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$726,000.00</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>Fund 497 - Capital Project - (Hospital) Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	<b>Fund Type Capital Project Funds Totals</b>	<u>\$0.00</u>	<u>(\$645,575.45)</u>	<u>(100.00%)</u>
	<b>Fund Category Governmental Funds Totals</b>	<u>\$0.00</u>	<u>(\$15,810,036.46)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Proprietary Funds</b>				
<b>Fund Type Enterprise Funds</b>				
<b>Fund 530 - Solid Waste Disposal Fund</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	19,600,951.14	(250,827.73)	(1.26)
101.310	Petty Cash	200.00	.00	.00
102.102	Cash with Custodian - Bank of New York	322,765.65	9,858.81	3.15
103.105	Deferred Outflow of Resources-OPEB	86,771.00	.00	.00
115.100	Accounts Receivable	364,840.54	(35,251.69)	(8.81)
141.110	Inventory - Rock Cover	98,147.00	.00	.00
161.110	Land - Baler	1,651,248.00	.00	.00
162.100	Baler Building	2,178,733.10	.00	.00
162.200	Accumulated Depreciation - Building	(1,547,906.10)	.00	.00
163.110	Site Improvements	1,260,769.23	.00	.00
163.120	Improvements	3,011,555.58	.00	.00
163.200	Accumulated Depreciation - Improvements	(2,687,269.47)	.00	.00
164.100	Machinery & Equipment	463,752.26	.00	.00
164.110	Baler - Equipment	1,836,661.83	4,527.50	.25
164.200	Accumulated Depreciaton - Machinery & Equipment	(1,881,930.54)	.00	.00
	<i>Assets Totals</i>	<b>\$24,759,289.22</b>	<b>(\$271,693.11)</b>	<b>(1.09%)</b>
	<b>ASSETS TOTALS</b>	<b>\$24,759,289.22</b>	<b>(\$271,693.11)</b>	<b>(1.09%)</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
202.300	Current Portion of Debt Payable	1,131,283.23	.00	.00
203.105	Leave Payable	118,739.02	.00	.00
222.120	Deferred Inflow of Resources - OPEB & Pensions	724,291.00	.00	.00
225.410	Revenue Bonds Payable - Principal	760,000.00	(220,000.00)	(22.45)
229.100	Customer Deposit	3,458.65	1,500.00	76.58
229.300	Perform Bond Payable	1,500.00	.00	.00
233.200	Unamortized Premium on Revenue Bonds	159,160.00	.00	.00
234.100	Non-Current Notes #505031	700,000.00	(100,000.00)	(12.50)
234.102	Interest Payable	52,168.85	.00	.00
234.110	Non-Current Notes #505041	8,291,993.20	(637,845.63)	(7.14)
234.111	Non-Current Notes #505061	1,443,490.20	(131,227.00)	(8.33)
239.100	Net Pension & OPEB	(211,944.73)	.00	.00
240.100	Closure / Post-Closure Costs	7,189,000.00	.00	.00
	<i>Liabilities Totals</i>	<b>\$20,363,139.42</b>	<b>(\$1,087,572.63)</b>	<b>(5.07%)</b>
	<b>LIABILITIES TOTALS</b>	<b>\$20,363,139.42</b>	<b>(\$1,087,572.63)</b>	<b>(5.07%)</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>			
Fund Type	<b>Enterprise Funds</b>			
Fund	<b>530 - Solid Waste Disposal Fund</b>			
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
279.100	Retained Earnings	4,481,416.79	1,170,343.59	35.35
	<i>Fund Equity Totals</i>	<u>\$4,481,416.79</u>	<u>\$1,170,343.59</u>	<u>35.35%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$4,481,416.79</u>	<u>\$1,170,343.59</u>	<u>35.35%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(2,320.31)		
	Fund Expenses	87,587.30		
	<b>FUND EQUITY TOTALS</b>	<u>\$4,396,149.80</u>	<u>\$1,085,076.60</u>	<u>32.77%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$24,759,289.22</u>	<u>(\$2,496.03)</u>	<u>(0.01%)</u>
Fund	<b>530 - Solid Waste Disposal Fund Totals</b>	<u>\$0.00</u>	<u>(\$269,197.08)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Proprietary Funds</b>				
<b>Fund Type Enterprise Funds</b>				
<b>Fund 540 - Hospital Fund</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	1,374,187.46	(8,656,321.93)	(86.30)
101.400	Cash R & R	3,887,726.00	1,495,313.00	62.50
129.180	Lease Receivable - (GASB87)	6,112,795.90	.00	.00
161.100	Land Improvement - Hospital	401,046.45	.00	.00
161.101	Land - Hospital	10,251.00	.00	.00
162.110	Building	33,100,284.15	.00	.00
162.200	Accumulated Depreciation - Building	(24,216,437.45)	.00	.00
164.100	Machinery & Equipment	3,632,024.71	.00	.00
164.200	Accumulated Depreciaton - Machinery & Equipment	(3,580,635.36)	.00	.00
170.100	Artwork	16,091.00	.00	.00
	<i>Assets Totals</i>	<u>\$20,737,333.86</u>	<u>(\$7,161,008.93)</u>	<u>(25.67%)</u>
	<b>ASSETS TOTALS</b>	<b>\$20,737,333.86</b>	<b>(\$7,161,008.93)</b>	<b>(25.67%)</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
222.100	Deferred Revenue	115,356.00	.00	.00
222.130	Deferred Inflow of Resources - Leases (GASB 87)	5,854,039.59	.00	.00
	<i>Liabilities Totals</i>	<u>\$5,969,395.59</u>	<u>\$0.00</u>	<u>0.00%</u>
	<b>LIABILITIES TOTALS</b>	<b>\$5,969,395.59</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
279.100	Retained Earnings	14,652,768.15	(7,171,514.90)	(32.86)
	<i>Fund Equity Totals</i>	<u>\$14,652,768.15</u>	<u>(\$7,171,514.90)</u>	<u>(32.86%)</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$14,652,768.15</b>	<b>(\$7,171,514.90)</b>	<b>(32.86%)</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(115,356.00)		
	Fund Expenses	185.88		
	<b>FUND EQUITY TOTALS</b>	<u>\$14,767,938.27</u>	<u>(\$7,056,344.78)</u>	<u>(32.33%)</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$20,737,333.86</u>	<u>(\$7,056,344.78)</u>	<u>(25.39%)</u>
	<b>Fund 540 - Hospital Fund Totals</b>	<b>\$0.00</b>	<b>(\$104,664.15)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Proprietary Funds</b>				
<b>Fund Type Enterprise Funds</b>				
<b>Fund 545 - Long Term Care Center</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	2,627,931.85	186,109.66	7.62
102.102	Cash with Custodian - Bank of New York	1,051,088.26	33,640.77	3.31
129.180	Lease Receivable - (GASB87)	8,965,827.33	.00	.00
162.110	Building	15,567,986.00	.00	.00
162.200	Accumulated Depreciation - Building	(3,156,841.61)	.00	.00
	<i>Assets Totals</i>	<u>\$25,055,991.83</u>	<u>\$219,750.43</u>	<u>0.88%</u>
	<b>ASSETS TOTALS</b>	<b>\$25,055,991.83</b>	<b>\$219,750.43</b>	<b>0.88%</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
202.300	Current Portion of Debt Payable	772,810.00	.00	.00
222.100	Deferred Revenue	86,969.00	.00	.00
222.130	Deferred Inflow of Resources - Leases (GASB 87)	8,608,358.79	.00	.00
225.410	Revenue Bonds Payable - Principal	7,129,999.50	(715,000.00)	(9.11)
234.102	Interest Payable	12,011.00	.00	.00
	<i>Liabilities Totals</i>	<u>\$16,610,148.29</u>	<u>(\$715,000.00)</u>	<u>(4.13%)</u>
	<b>LIABILITIES TOTALS</b>	<b>\$16,610,148.29</b>	<b>(\$715,000.00)</b>	<b>(4.13%)</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
279.100	Retained Earnings	8,358,995.19	1,059,734.03	14.52
	<i>Fund Equity Totals</i>	<u>\$8,358,995.19</u>	<u>\$1,059,734.03</u>	<u>14.52%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$8,358,995.19</b>	<b>\$1,059,734.03</b>	<b>14.52%</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(86,969.00)		
	Fund Expenses	120.65		
	<b>FUND EQUITY TOTALS</b>	<u>\$8,445,843.54</u>	<u>\$1,146,582.38</u>	<u>15.71%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$25,055,991.83</u>	<u>\$431,582.38</u>	<u>1.75%</u>
Fund 545 - Long Term Care Center	<b>Totals</b>	<b>\$0.00</b>	<b>(\$211,831.95)</b>	<b>(100.00%)</b>



**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23

Detail Listing

Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
<b>Fund Category Proprietary Funds</b>				
<b>Fund Type Enterprise Funds</b>				
<b>Fund 555 - KFRC</b>				
<b>ASSETS</b>				
<i>Assets</i>				
101.100	Cash in Bank - Wells Fargo	1,679,550.69	(63,280.05)	(3.63)
101.400	Cash R & R	411,557.56	185,867.04	82.35
103.105	Deferred Outflow of Resources-OPEB	49,778.00	.00	.00
115.100	Accounts Receivable	55,428.62	.00	.00
129.160	Loan Receivable - Current	(11,456.03)	(136,237.32)	(109.18)
129.170	Loan Receivable - Long Term	880,869.89	.00	.00
129.180	Lease Receivable - (GASB87)	6,697,760.43	.00	.00
162.120	KFRC Building	17,840,409.55	.00	.00
162.200	Accumulated Depreciation - Building	(13,675,886.25)	.00	.00
163.120	Improvements	1,884,546.47	.00	.00
163.200	Accumulated Depreciation - Improvements	(423,011.85)	.00	.00
164.120	KFRC - Equipment	1,501,764.36	.00	.00
164.200	Accumulated Depreciaton - Machinery & Equipment	(1,221,704.88)	.00	.00
<i>Assets Totals</i>		<b>\$15,669,606.56</b>	<b>(\$13,650.33)</b>	<b>(0.09%)</b>
<b>ASSETS TOTALS</b>		<b>\$15,669,606.56</b>	<b>(\$13,650.33)</b>	<b>(0.09%)</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
<i>Liabilities</i>				
203.105	Leave Payable	33,396.55	.00	.00
222.100	Deferred Revenue	15,269.50	.00	.00
222.120	Deferred Inflow of Resources - OPEB & Pensions	170,432.00	.00	.00
222.130	Deferred Inflow of Resources - Leases (GASB 87)	6,353,424.59	.00	.00
229.100	Customer Deposit	27,267.75	(36,357.00)	(57.14)
239.100	Net Pension & OPEB	81,768.00	.00	.00
<i>Liabilities Totals</i>		<b>\$6,681,558.39</b>	<b>(\$36,357.00)</b>	<b>(0.54%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$6,681,558.39</b>	<b>(\$36,357.00)</b>	<b>(0.54%)</b>
<b>FUND EQUITY</b>				
<i>Fund Equity</i>				
279.100	Retained Earnings	8,943,908.33	(7,190.52)	(.08)
<i>Fund Equity Totals</i>		<b>\$8,943,908.33</b>	<b>(\$7,190.52)</b>	<b>(0.08%)</b>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$8,943,908.33</b>	<b>(\$7,190.52)</b>	<b>(0.08%)</b>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(61,218.29)		
	Fund Expenses	17,078.45		
<b>FUND EQUITY TOTALS</b>		<b>\$8,988,048.17</b>	<b>\$36,949.32</b>	<b>0.41%</b>



**KODIAK ISLAND  
BOROUGH**

# Balance Sheet

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>			
Fund Type	<b>Enterprise Funds</b>			
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<b>\$15,669,606.56</b>	<b>\$592.32</b>	<b>0.00%</b>
Fund	<b>555 - KFRC Totals</b>	<b>\$0.00</b>	<b>(\$14,242.65)</b>	<b>(100.00%)</b>







**KODIAK ISLAND  
BOROUGH**

**Balance Sheet**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Current YTD Balance	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>			
Fund Type	<b>Enterprise Funds</b>			
Fund	<b>560 - 911 Service</b>			
	<b>ASSETS</b>			
	<i>Assets</i>			
101.100	Cash in Bank - Wells Fargo	109,324.16	5,683.84	5.48
115.100	Accounts Receivable	16,532.92	5,404.92	48.57
	<i>Assets Totals</i>	<u>\$125,857.08</u>	<u>\$11,088.76</u>	<u>9.66%</u>
	<b>ASSETS TOTALS</b>	<u>\$125,857.08</u>	<u>\$11,088.76</u>	<u>9.66%</u>
	<b>FUND EQUITY</b>			
	<i>Fund Equity</i>			
279.100	Retained Earnings	109,324.16	109,272.16	210,138.77
	<i>Fund Equity Totals</i>	<u>\$109,324.16</u>	<u>\$109,272.16</u>	<u>210,138.77%</u>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<u>\$109,324.16</u>	<u>\$109,272.16</u>	<u>210,138.77%</u>
	Prior Year Fund Equity Adjustment	.00		
	Fund Revenues	(16,532.92)		
	Fund Expenses	.00		
	<b>FUND EQUITY TOTALS</b>	<u>\$125,857.08</u>	<u>\$125,805.08</u>	<u>241,932.85%</u>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<u>\$125,857.08</u>	<u>\$125,805.08</u>	<u>241,932.85%</u>
	Fund <b>560 - 911 Service</b> Totals	<u>\$0.00</u>	<u>(\$114,716.32)</u>	<u>(100.00%)</u>
	Fund Type <b>Enterprise Funds</b> Totals	<u>\$0.00</u>	<u>(\$720,319.35)</u>	<u>(100.00%)</u>
	Fund Category <b>Proprietary Funds</b> Totals	<u>\$0.00</u>	<u>(\$720,319.35)</u>	<u>(100.00%)</u>
	Grand Totals	<u>\$0.00</u>	<u>(\$16,530,355.81)</u>	<u>(100.00%)</u>



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	1,737,702.00	1,745,693.76	1,745,693.76	(7,991.76)	100
311.200	Personal Property Tax	193,078.00	192,916.73	192,916.73	161.27	100
	<i>Property Tax Totals</i>	<u>\$1,930,780.00</u>	<u>\$1,938,610.49</u>	<u>\$1,938,610.49</u>	<u>(\$7,830.49)</u>	<u>100%</u>
<i>Non-Ad Valorem Taxes</i>						
313.120	Aircraft Tax	26,900.00	24,300.00	24,300.00	2,600.00	90
	<i>Non-Ad Valorem Taxes Totals</i>	<u>\$26,900.00</u>	<u>\$24,300.00</u>	<u>\$24,300.00</u>	<u>\$2,600.00</u>	<u>90%</u>
<i>Payment in Lieu of Taxes</i>						
314.100	PILT - Federal	1,600,000.00	.00	.00	1,600,000.00	0
314.200	PILT - KIHA	19,000.00	.00	.00	19,000.00	0
314.210	PILT - Alaska Housing	17,000.00	.00	.00	17,000.00	0
	<i>Payment in Lieu of Taxes Totals</i>	<u>\$1,636,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,636,000.00</u>	<u>0%</u>
<i>Severance Taxes</i>						
316.100	Sea Products	1,300,000.00	.00	.00	1,300,000.00	0
316.200	Mining - Gravel	5,000.00	.00	.00	5,000.00	0
316.300	Timber	30,000.00	8,548.83	8,548.83	21,451.17	28
	<i>Severance Taxes Totals</i>	<u>\$1,335,000.00</u>	<u>\$8,548.83</u>	<u>\$8,548.83</u>	<u>\$1,326,451.17</u>	<u>1%</u>
<i>Penalties &amp; Interest Tax</i>						
319.100	Penalties & Interest	260,000.00	60,219.34	60,219.34	199,780.66	23
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$260,000.00</u>	<u>\$60,219.34</u>	<u>\$60,219.34</u>	<u>\$199,780.66</u>	<u>23%</u>
<i>Licenses &amp; Permits</i>						
322.110	Building Permits	63,000.00	5,421.30	5,421.30	57,578.70	9
322.120	Subdivision	5,000.00	500.00	500.00	4,500.00	10
322.130	Conditional Use Permit	500.00	.00	.00	500.00	0
322.140	Zoning Compliance Permit	5,500.00	390.00	390.00	5,110.00	7
322.160	Variance Fee	1,500.00	.00	.00	1,500.00	0
322.180	Electric Permit	4,500.00	180.00	180.00	4,320.00	4
322.190	Plumbing Permit	2,000.00	360.00	360.00	1,640.00	18
322.200	P & Z Review Fee	1,000.00	.00	.00	1,000.00	0
322.230	Dog Licenses	800.00	.00	.00	800.00	0
322.239	Business License - Tobacco	300.00	.00	.00	300.00	0
	<i>Licenses &amp; Permits Totals</i>	<u>\$84,100.00</u>	<u>\$6,851.30</u>	<u>\$6,851.30</u>	<u>\$77,248.70</u>	<u>8%</u>
<i>Excise Tax</i>						
323.100	Tobacco Excise Tax	675,000.00	.00	.00	675,000.00	0
	<i>Excise Tax Totals</i>	<u>\$675,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$675,000.00</u>	<u>0%</u>



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type General Fund</b>						
<b>Fund 100 - General Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Federal Shared Revenue</i>						
332.100	National Wildlife Refuge	180,000.00	.00	.00	180,000.00	0
	<i>Federal Shared Revenue Totals</i>	<u>\$180,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$180,000.00</u>	<u>0%</u>
<i>State Shared Revenues</i>						
335.110	State Community Assistance (formally State Revenue Sharing)	477,242.00	.00	.00	477,242.00	0
335.130	Fisheries Business Tax	1,000,000.00	.00	.00	1,000,000.00	0
335.132	Business Fisheries & Landing Tax	100,000.00	.00	.00	100,000.00	0
335.150	Telephone & Electric	16,000.00	.00	.00	16,000.00	0
335.190	PERS on Behalf Payment	67,070.00	2,516.58	2,516.58	64,553.42	4
	<i>State Shared Revenues Totals</i>	<u>\$1,660,312.00</u>	<u>\$2,516.58</u>	<u>\$2,516.58</u>	<u>\$1,657,795.42</u>	<u>0%</u>
<i>Interest Earnings</i>						
361.100	Interest Earnings	300,000.00	.00	.00	300,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$300,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300,000.00</u>	<u>0%</u>
<i>Miscellaneous - Classified</i>						
380.110	Jury Duty	200.00	.00	.00	200.00	0
380.120	Sale of Copies	50.00	.00	.00	50.00	0
380.122	Sale of Maps	500.00	25.68	25.68	474.32	5
	<i>Miscellaneous - Classified Totals</i>	<u>\$750.00</u>	<u>\$25.68</u>	<u>\$25.68</u>	<u>\$724.32</u>	<u>3%</u>
Department <b>000 - Fund Revenues Totals</b>		<u>\$8,088,842.00</u>	<u>\$2,041,072.22</u>	<u>\$2,041,072.22</u>	<u>\$6,047,769.78</u>	<u>25%</u>
<b>REVENUE TOTALS</b>		<u>\$8,088,842.00</u>	<u>\$2,041,072.22</u>	<u>\$2,041,072.22</u>	<u>\$6,047,769.78</u>	<u>25%</u>
<b>EXPENSE</b>						
Department <b>100 - Legislative</b>						
<i>Personnel Services</i>						
410.106	Mayoral Stipend	9,100.00	.00	.00	9,100.00	0
410.108	Assembly Stipend	43,500.00	.00	.00	43,500.00	0
420.120	FICA Taxes	4,024.00	.00	.00	4,024.00	0
420.140	Retirement	1,506.00	.00	.00	1,506.00	0
420.150	Workers Compensation	166.00	.00	.00	166.00	0
	<i>Personnel Services Totals</i>	<u>\$58,296.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$58,296.00</u>	<u>0%</u>
<i>Professional Services</i>						
430.100	Political Lobbyist	72,000.00	6,000.00	6,000.00	66,000.00	8
430.101	Lobbying Expense	1,500.00	.00	.00	1,500.00	0
	<i>Professional Services Totals</i>	<u>\$73,500.00</u>	<u>\$6,000.00</u>	<u>\$6,000.00</u>	<u>\$67,500.00</u>	<u>8%</u>



**KODIAK ISLAND  
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**FY24 Income Statement**

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Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>100 - Legislative</b>						
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	1,000.00	26.30	26.30	973.70	3
450.115	Computer Software <\$5000	500.00	.00	.00	500.00	0
450.120	Printing / Binding	500.00	.00	.00	500.00	0
450.140	Dues / Books / Periodicals	20,500.00	.00	.00	20,500.00	0
450.160	Furniture / Fixtures	1,000.00	.00	.00	1,000.00	0
450.170	Machinery / Equipment <\$5000	2,000.00	.00	.00	2,000.00	0
450.200	Honorarium / Amenities	2,000.00	.00	.00	2,000.00	0
450.210	Food / Business Lunch/Meeting Rooms	2,500.00	.00	.00	2,500.00	0
450.300	Travel / Per Diem	25,000.00	494.04	494.04	24,505.96	2
450.301	Mayor Travel / Per Diem	6,000.00	594.04	594.04	5,405.96	10
450.330	Rent	55,375.00	4,614.62	4,614.62	50,760.38	8
450.340	Telephone/Communications	500.00	.00	.00	500.00	0
450.485	Town Meeting Costs	2,000.00	.00	.00	2,000.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$118,875.00</b>	<b>\$5,729.00</b>	<b>\$5,729.00</b>	<b>\$113,146.00</b>	<b>5%</b>
Department <b>100 - Legislative Totals</b>		<b>\$250,671.00</b>	<b>\$11,729.00</b>	<b>\$11,729.00</b>	<b>\$238,942.00</b>	<b>5%</b>
Department <b>105 - Borough Management</b>						
<i>Personnel Services</i>						
410.110	Salaries	273,486.00	14,512.79	14,512.79	258,973.21	5
410.130	Overtime	3,000.00	269.58	269.58	2,730.42	9
410.152	Cell Phone Stipend	1,200.00	100.00	100.00	1,100.00	8
420.110	Unemployment Taxes	28.00	1.48	1.48	26.52	5
420.120	FICA Taxes	21,243.00	1,117.43	1,117.43	20,125.57	5
420.130	Group Insurance	51,820.00	2,187.48	2,187.48	49,632.52	4
420.140	Retirement	69,398.00	3,718.08	3,718.08	65,679.92	5
420.150	Workers Compensation	889.00	47.62	47.62	841.38	5
<i>Personnel Services Totals</i>		<b>\$421,064.00</b>	<b>\$21,954.46</b>	<b>\$21,954.46</b>	<b>\$399,109.54</b>	<b>5%</b>
<i>Professional Services</i>						
430.140	Contracted Services	75,000.00	.00	.00	75,000.00	0
<i>Professional Services Totals</i>		<b>\$75,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	2,000.00	.00	.00	2,000.00	0
450.120	Printing / Binding	3,300.00	.00	.00	3,300.00	0
450.140	Dues / Books / Periodicals	3,000.00	200.00	200.00	2,800.00	7
450.160	Furniture / Fixtures	500.00	.00	.00	500.00	0



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type General Fund</b>						
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
<b>Department 105 - Borough Management</b>						
<i>Support Goods &amp; Services</i>						
450.170	Machinery / Equipment <\$5000	2,000.00	.00	.00	2,000.00	0
450.200	Honorarium / Amenities	2,000.00	.00	.00	2,000.00	0
450.210	Food / Business Lunch/Meeting Rooms	1,000.00	.00	.00	1,000.00	0
450.270	Continuing Education	4,000.00	.00	.00	4,000.00	0
450.290	Recruit / Relocation	5,000.00	.00	.00	5,000.00	0
450.300	Travel / Per Diem	3,000.00	344.04	344.04	2,655.96	11
450.330	Rent	39,508.00	3,292.37	3,292.37	36,215.63	8
450.340	Telephone/Communications	800.00	.00	.00	800.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$66,108.00</b>	<b>\$3,836.41</b>	<b>\$3,836.41</b>	<b>\$62,271.59</b>	<b>6%</b>
<i>Allocated to Projects</i>						
492.530	Allocated to Solid Waste	(15,000.00)	.00	.00	(15,000.00)	0
492.540	Allocated to Hospital	(15,000.00)	.00	.00	(15,000.00)	0
492.555	Allocated to KFRC	(12,000.00)	.00	.00	(12,000.00)	0
<i>Allocated to Projects Totals</i>		<b>(\$42,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$42,000.00)</b>	<b>0%</b>
<b>Department 105 - Borough Management Totals</b>		<b>\$520,172.00</b>	<b>\$25,790.87</b>	<b>\$25,790.87</b>	<b>\$494,381.13</b>	<b>5%</b>
<b>Department 110 - Borough Clerk</b>						
<i>Personnel Services</i>						
410.110	Salaries	267,209.00	15,682.05	15,682.05	251,526.95	6
410.120	Temporary Help	49,228.00	.00	.00	49,228.00	0
410.130	Overtime	10,000.00	316.00	316.00	9,684.00	3
410.152	Cell Phone Stipend	1,200.00	100.00	100.00	1,100.00	8
420.110	Unemployment Taxes	33.00	1.60	1.60	31.40	5
420.120	FICA Taxes	25,064.00	1,186.64	1,186.64	23,877.36	5
420.130	Group Insurance	77,730.00	3,271.98	3,271.98	74,458.02	4
420.140	Retirement	69,579.00	4,015.51	4,015.51	65,563.49	6
420.150	Workers Compensation	1,048.00	51.52	51.52	996.48	5
<i>Personnel Services Totals</i>		<b>\$501,091.00</b>	<b>\$24,625.30</b>	<b>\$24,625.30</b>	<b>\$476,465.70</b>	<b>5%</b>
<i>Professional Services</i>						
430.130	Consultants	1,000.00	.00	.00	1,000.00	0
430.140	Contracted Services	1,000.00	.00	.00	1,000.00	0
<i>Professional Services Totals</i>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	1,000.00	.00	.00	1,000.00	0
450.110	Operating Supplies	1,000.00	.00	.00	1,000.00	0



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type General Fund</b>						
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
<b>Department 110 - Borough Clerk</b>						
<i>Support Goods &amp; Services</i>						
450.120	Printing / Binding	5,000.00	.00	.00	5,000.00	0
450.140	Dues / Books / Periodicals	1,500.00	.00	.00	1,500.00	0
450.160	Furniture / Fixtures	1,000.00	.00	.00	1,000.00	0
450.200	Honorarium / Amenities	300.00	.00	.00	300.00	0
450.210	Food / Business Lunch/Meeting Rooms	100.00	.00	.00	100.00	0
450.230	Advertising / Hearings	30,000.00	.00	.00	30,000.00	0
450.270	Continuing Education	25,000.00	.00	.00	25,000.00	0
450.300	Travel / Per Diem	5,000.00	.00	.00	5,000.00	0
450.330	Rent	50,947.00	4,245.62	4,245.62	46,701.38	8
450.470	Election Local	45,000.00	.00	.00	45,000.00	0
450.480	Boards & Committees	1,000.00	.00	.00	1,000.00	0
450.530	Records Management	5,000.00	.00	.00	5,000.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$171,847.00</b>	<b>\$4,245.62</b>	<b>\$4,245.62</b>	<b>\$167,601.38</b>	<b>2%</b>
<b>Department 110 - Borough Clerk Totals</b>		<b>\$674,938.00</b>	<b>\$28,870.92</b>	<b>\$28,870.92</b>	<b>\$646,067.08</b>	<b>4%</b>
<b>Department 115 - Borough Attorney</b>						
<i>Legal Services</i>						
431.120	Legal Fees	80,000.00	.00	.00	80,000.00	0
<i>Legal Services Totals</i>		<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.230	Advertising / Hearings	4,000.00	.00	.00	4,000.00	0
450.240	Filing / Record Fees	3,000.00	670.00	670.00	2,330.00	22
450.245	Title Search Fees	1,500.00	.00	.00	1,500.00	0
450.323	Collection Expense	2,000.00	.00	.00	2,000.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$10,500.00</b>	<b>\$670.00</b>	<b>\$670.00</b>	<b>\$9,830.00</b>	<b>6%</b>
<b>Department 115 - Borough Attorney Totals</b>		<b>\$90,500.00</b>	<b>\$670.00</b>	<b>\$670.00</b>	<b>\$89,830.00</b>	<b>1%</b>
<b>Department 120 - Finance Department</b>						
<i>Personnel Services</i>						
410.110	Salaries	536,664.00	27,860.30	27,860.30	508,803.70	5
410.130	Overtime	1,000.00	.00	.00	1,000.00	0
420.110	Unemployment Taxes	54.00	2.77	2.77	51.23	5
420.120	FICA Taxes	41,131.00	2,038.15	2,038.15	39,092.85	5
420.130	Group Insurance	174,893.00	7,325.99	7,325.99	167,567.01	4
420.140	Retirement	134,954.00	6,992.90	6,992.90	127,961.10	5



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>120 - Finance Department</b>						
<i>Personnel Services</i>						
420.150	Workers Compensation	1,721.00	89.13	89.13	1,631.87	5
<i>Personnel Services Totals</i>		<u>\$890,417.00</u>	<u>\$44,309.24</u>	<u>\$44,309.24</u>	<u>\$846,107.76</u>	<u>5%</u>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	2,000.00	.00	.00	2,000.00	0
450.120	Printing / Binding	10,000.00	.00	.00	10,000.00	0
450.140	Dues / Books / Periodicals	2,500.00	.00	.00	2,500.00	0
450.210	Food / Business Lunch/Meeting Rooms	50.00	.00	.00	50.00	0
450.220	Insurance & Bonding	2,925.00	3,025.00	3,025.00	(100.00)	103
450.270	Continuing Education	4,000.00	.00	.00	4,000.00	0
450.330	Rent	65,953.00	5,496.12	5,496.12	60,456.88	8
450.340	Telephone/Communications	500.00	.00	.00	500.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$87,928.00</u>	<u>\$8,521.12</u>	<u>\$8,521.12</u>	<u>\$79,406.88</u>	<u>10%</u>
<i>Allocated to Projects</i>						
492.210	Allocated to Land Sales	(1,000.00)	.00	.00	(1,000.00)	0
492.530	Allocated to Solid Waste	(10,000.00)	.00	.00	(10,000.00)	0
492.540	Allocated to Hospital	(25,319.00)	.00	.00	(25,319.00)	0
492.555	Allocated to KFRC	(12,000.00)	.00	.00	(12,000.00)	0
<i>Allocated to Projects Totals</i>		<u>(\$48,319.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$48,319.00)</u>	<u>0%</u>
Department <b>120 - Finance Department Totals</b>		<u>\$930,026.00</u>	<u>\$52,830.36</u>	<u>\$52,830.36</u>	<u>\$877,195.64</u>	<u>6%</u>
Department <b>125 - Information Technology</b>						
<i>Personnel Services</i>						
410.110	Salaries	349,969.00	18,792.20	18,792.20	331,176.80	5
410.130	Overtime	5,000.00	371.33	371.33	4,628.67	7
410.152	Cell Phone Stipend	3,600.00	300.00	300.00	3,300.00	8
420.110	Unemployment Taxes	36.00	1.82	1.82	34.18	5
420.120	FICA Taxes	27,431.00	1,377.20	1,377.20	26,053.80	5
420.130	Group Insurance	110,118.00	4,197.44	4,197.44	105,920.56	4
420.140	Retirement	89,097.00	4,671.07	4,671.07	84,425.93	5
420.150	Workers Compensation	1,147.00	50.44	50.44	1,096.56	4
<i>Personnel Services Totals</i>		<u>\$586,398.00</u>	<u>\$29,761.50</u>	<u>\$29,761.50</u>	<u>\$556,636.50</u>	<u>5%</u>
<i>Employee Benefits</i>						
420.160	Termination Reserve	22,000.00	.00	.00	22,000.00	0
<i>Employee Benefits Totals</i>		<u>\$22,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$22,000.00</u>	<u>0%</u>



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>125 - Information Technology</b>						
<i>Professional Services</i>						
430.140	Contracted Services	125,000.00	.00	.00	125,000.00	0
	<i>Professional Services Totals</i>	<u>\$125,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$125,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	1,000.00	.00	.00	1,000.00	0
450.110	Operating Supplies	4,000.00	.00	.00	4,000.00	0
450.115	Computer Software <\$5000	5,200.00	.00	.00	5,200.00	0
450.120	Printing / Binding	1,800.00	.00	.00	1,800.00	0
450.140	Dues / Books / Periodicals	300.00	.00	.00	300.00	0
450.160	Furniture / Fixtures	1,000.00	.00	.00	1,000.00	0
450.170	Machinery / Equipment <\$5000	12,200.00	.00	.00	12,200.00	0
450.270	Continuing Education	6,000.00	.00	.00	6,000.00	0
450.330	Rent	63,074.00	5,256.24	5,256.24	57,817.76	8
450.340	Telephone/Communications	4,600.00	168.96	168.96	4,431.04	4
450.430	Maint & Repairs	5,000.00	.00	.00	5,000.00	0
450.435	Maint Agreements	420,350.00	115,475.00	115,475.00	304,875.00	27
	<i>Support Goods &amp; Services Totals</i>	<u>\$524,524.00</u>	<u>\$120,900.20</u>	<u>\$120,900.20</u>	<u>\$403,623.80</u>	<u>23%</u>
<i>Capital Outlay</i>						
470.100	Machinery / Equipment >\$5000	65,000.00	.00	.00	65,000.00	0
	<i>Capital Outlay Totals</i>	<u>\$65,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$65,000.00</u>	<u>0%</u>
	<b>Department 125 - Information Technology Totals</b>	<u>\$1,322,922.00</u>	<u>\$150,661.70</u>	<u>\$150,661.70</u>	<u>\$1,172,260.30</u>	<u>11%</u>
Department <b>130 - Assessing Department</b>						
<i>Personnel Services</i>						
410.110	Salaries	399,904.00	21,650.68	21,650.68	378,253.32	5
410.120	Temporary Help	14,688.00	1,389.22	1,389.22	13,298.78	9
410.152	Cell Phone Stipend	1,200.00	93.35	93.35	1,106.65	8
420.110	Unemployment Taxes	42.00	2.14	2.14	39.86	5
420.120	FICA Taxes	31,808.00	1,713.41	1,713.41	30,094.59	5
420.130	Group Insurance	127,827.00	5,371.89	5,371.89	122,455.11	4
420.140	Retirement	100,376.00	5,441.43	5,441.43	94,934.57	5
420.150	Workers Compensation	12,432.00	733.31	733.31	11,698.69	6
	<i>Personnel Services Totals</i>	<u>\$688,277.00</u>	<u>\$36,395.43</u>	<u>\$36,395.43</u>	<u>\$651,881.57</u>	<u>5%</u>





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Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>130 - Assessing Department</b>						
<i>Legal Services</i>						
431.110	Litigation Expenses	75,000.00	.00	.00	75,000.00	0
431.120	Legal Fees	30,000.00	.00	.00	30,000.00	0
	<i>Legal Services Totals</i>	<u>\$105,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$105,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	3,000.00	101.98	101.98	2,898.02	3
450.120	Printing / Binding	5,000.00	.00	.00	5,000.00	0
450.140	Dues / Books / Periodicals	3,500.00	250.00	250.00	3,250.00	7
450.160	Furniture / Fixtures	3,000.00	.00	.00	3,000.00	0
450.230	Advertising / Hearings	500.00	.00	.00	500.00	0
450.245	Title Search Fees	1,440.00	.00	.00	1,440.00	0
450.270	Continuing Education	10,000.00	.00	.00	10,000.00	0
450.300	Travel / Per Diem	25,000.00	.00	.00	25,000.00	0
450.330	Rent	47,822.00	3,985.24	3,985.24	43,836.76	8
450.340	Telephone/Communications	400.00	.00	.00	400.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$99,662.00</u>	<u>\$4,337.22</u>	<u>\$4,337.22</u>	<u>\$95,324.78</u>	<u>4%</u>
<i>Allocated to Projects</i>						
492.560	Allocated to 911 Services	(1,500.00)	.00	.00	(1,500.00)	0
	<i>Allocated to Projects Totals</i>	<u>(\$1,500.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$1,500.00)</u>	<u>0%</u>
	<b>Department 130 - Assessing Department Totals</b>	<u>\$891,439.00</u>	<u>\$40,732.65</u>	<u>\$40,732.65</u>	<u>\$850,706.35</u>	<u>5%</u>
Department <b>135 - Engineering / Facilities</b>						
<i>Personnel Services</i>						
410.110	Salaries	271,808.00	12,413.42	12,413.42	259,394.58	5
410.130	Overtime	.00	76.32	76.32	(76.32)	+++
410.152	Cell Phone Stipend	2,796.00	34.00	34.00	2,762.00	1
420.110	Unemployment Taxes	27.00	1.20	1.20	25.80	4
420.120	FICA Taxes	21,007.00	905.34	905.34	20,101.66	4
420.130	Group Insurance	86,799.00	3,351.56	3,351.56	83,447.44	4
420.140	Retirement	68,224.00	3,310.89	3,310.89	64,913.11	5
420.150	Workers Compensation	7,130.00	170.86	170.86	6,959.14	2
	<i>Personnel Services Totals</i>	<u>\$457,791.00</u>	<u>\$20,263.59</u>	<u>\$20,263.59</u>	<u>\$437,527.41</u>	<u>4%</u>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	12,000.00	.00	.00	12,000.00	0
450.110	Operating Supplies	1,000.00	.00	.00	1,000.00	0



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>135 - Engineering / Facilities</b>						
<i>Support Goods &amp; Services</i>						
450.120	Printing / Binding	2,500.00	.00	.00	2,500.00	0
450.140	Dues / Books / Periodicals	1,000.00	168.00	168.00	832.00	17
450.160	Furniture / Fixtures	2,500.00	.00	.00	2,500.00	0
450.170	Machinery / Equipment <\$5000	2,000.00	.00	.00	2,000.00	0
450.210	Food / Business Lunch/Meeting Rooms	500.00	.00	.00	500.00	0
450.230	Advertising / Hearings	3,000.00	.00	.00	3,000.00	0
450.270	Continuing Education	4,500.00	.00	.00	4,500.00	0
450.290	Recruit / Relocation	1,000.00	.00	.00	1,000.00	0
450.300	Travel / Per Diem	2,500.00	.00	.00	2,500.00	0
450.330	Rent	52,189.00	4,349.12	4,349.12	47,839.88	8
450.340	Telephone/Communications	1,200.00	.00	.00	1,200.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$85,889.00</b>	<b>\$4,517.12</b>	<b>\$4,517.12</b>	<b>\$81,371.88</b>	<b>5%</b>
Department <b>135 - Engineering / Facilities Totals</b>		<b>\$543,680.00</b>	<b>\$24,780.71</b>	<b>\$24,780.71</b>	<b>\$518,899.29</b>	<b>5%</b>
Department <b>140 - Community Development</b>						
<i>Personnel Services</i>						
410.110	Salaries	339,930.00	7,764.45	7,764.45	332,165.55	2
410.130	Overtime	3,000.00	55.82	55.82	2,944.18	2
410.152	Cell Phone Stipend	1,200.00	106.65	106.65	1,093.35	9
420.110	Unemployment Taxes	34.00	.83	.83	33.17	2
420.120	FICA Taxes	26,326.00	630.75	630.75	25,695.25	2
420.130	Group Insurance	105,363.00	2,821.36	2,821.36	102,541.64	3
420.140	Retirement	86,075.00	2,130.35	2,130.35	83,944.65	2
420.150	Workers Compensation	8,877.00	166.88	166.88	8,710.12	2
<i>Personnel Services Totals</i>		<b>\$570,805.00</b>	<b>\$13,677.09</b>	<b>\$13,677.09</b>	<b>\$557,127.91</b>	<b>2%</b>
<i>Professional Services</i>						
430.140	Contracted Services	50,000.00	.00	.00	50,000.00	0
430.145	Junk Removal Services	20,000.00	.00	.00	20,000.00	0
<i>Professional Services Totals</i>		<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>0%</b>
<i>Legal Services</i>						
431.120	Legal Fees	10,000.00	.00	.00	10,000.00	0
<i>Legal Services Totals</i>		<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	1,500.00	.00	.00	1,500.00	0
450.120	Printing / Binding	6,000.00	.00	.00	6,000.00	0



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type General Fund</b>						
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
<b>Department 140 - Community Development</b>						
<i>Support Goods &amp; Services</i>						
450.140	Dues / Books / Periodicals	1,300.00	.00	.00	1,300.00	0
450.160	Furniture / Fixtures	500.00	.00	.00	500.00	0
450.230	Advertising / Hearings	5,500.00	.00	.00	5,500.00	0
450.245	Title Search Fees	500.00	.00	.00	500.00	0
450.270	Continuing Education	10,000.00	.00	.00	10,000.00	0
450.290	Recruit / Relocation	8,500.00	.00	.00	8,500.00	0
450.300	Travel / Per Diem	5,000.00	.00	.00	5,000.00	0
450.302	Commission Travel/Training	14,000.00	.00	.00	14,000.00	0
450.330	Rent	55,448.00	4,620.74	4,620.74	50,827.26	8
450.340	Telephone/Communications	360.00	.00	.00	360.00	0
450.480	Boards & Committees	16,800.00	.00	.00	16,800.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$125,408.00</b>	<b>\$4,620.74</b>	<b>\$4,620.74</b>	<b>\$120,787.26</b>	<b>4%</b>
<b>Department 140 - Community Development Totals</b>		<b>\$776,213.00</b>	<b>\$18,297.83</b>	<b>\$18,297.83</b>	<b>\$757,915.17</b>	<b>2%</b>
<b>Department 142 - Building Official</b>						
<i>Professional Services</i>						
430.140	Contracted Services	170,000.00	.00	.00	170,000.00	0
<i>Professional Services Totals</i>		<b>\$170,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$170,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.330	Rent	20,295.00	1,691.25	1,691.25	18,603.75	8
<i>Support Goods &amp; Services Totals</i>		<b>\$20,295.00</b>	<b>\$1,691.25</b>	<b>\$1,691.25</b>	<b>\$18,603.75</b>	<b>8%</b>
<b>Department 142 - Building Official Totals</b>		<b>\$190,295.00</b>	<b>\$1,691.25</b>	<b>\$1,691.25</b>	<b>\$188,603.75</b>	<b>1%</b>
<b>Department 160 - Economic Development</b>						
<i>Support Goods &amp; Services</i>						
450.140	Dues / Books / Periodicals	600.00	600.00	600.00	.00	100
<i>Support Goods &amp; Services Totals</i>		<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>100%</b>
<b>Department 160 - Economic Development Totals</b>		<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>100%</b>
<b>Department 165 - General Administration</b>						
<i>Personnel Services</i>						
410.110	Salaries	48,202.00	.00	.00	48,202.00	0
420.110	Unemployment Taxes	5.00	.00	.00	5.00	0
420.120	FICA Taxes	3,687.00	.00	.00	3,687.00	0
420.130	Group Insurance	18,655.00	.00	.00	18,655.00	0
420.140	Retirement	12,099.00	.00	.00	12,099.00	0



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>165 - General Administration</b>						
<i>Personnel Services</i>						
420.150	Workers Compensation	561.00	.00	.00	561.00	0
	<i>Personnel Services Totals</i>	<u>\$83,209.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$83,209.00</u>	<u>0%</u>
<i>Audit Expense</i>						
432.100	Professional Services	105,500.00	.00	.00	105,500.00	0
432.110	Out of Pocket Expenses	8,000.00	.00	.00	8,000.00	0
432.120	Contracted Services	2,600.00	2,450.00	2,450.00	150.00	94
	<i>Audit Expense Totals</i>	<u>\$116,100.00</u>	<u>\$2,450.00</u>	<u>\$2,450.00</u>	<u>\$113,650.00</u>	<u>2%</u>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	3,000.00	.00	.00	3,000.00	0
450.120	Printing / Binding	13,000.00	.00	.00	13,000.00	0
450.130	Postage	8,000.00	.00	.00	8,000.00	0
450.180	Equipment Rental	1,000.00	.00	.00	1,000.00	0
450.210	Food / Business Lunch/Meeting Rooms	2,000.00	147.82	147.82	1,852.18	7
450.222	General Liability Insurance Coverage	16,500.00	688,716.00	688,716.00	(672,216.00)	4,174
450.223	Crime Protection Insurance Coverage	400.00	.00	.00	400.00	0
450.224	Insurance Coverage Discounts	(5,000.00)	.00	.00	(5,000.00)	0
450.251	Miscellaneous	.00	196.83	196.83	(196.83)	+++
450.320	Bad Debt Expense	600.00	.62	.62	599.38	0
450.330	Rent	49,987.00	.00	.00	49,987.00	0
450.365	Fuel - Vehicle	4,000.00	149.57	149.57	3,850.43	4
450.440	Auto Maint & Repairs	6,000.00	.00	.00	6,000.00	0
450.461	Safety Supplies	3,000.00	2,100.00	2,100.00	900.00	70
450.495	Bank Fees	11,000.00	.00	.00	11,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$113,487.00</u>	<u>\$691,310.84</u>	<u>\$691,310.84</u>	<u>(\$577,823.84)</u>	<u>609%</u>
<i>Travel</i>						
461.220	Travel Insurance Coverage	1,000.00	.00	.00	1,000.00	0
	<i>Travel Totals</i>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
<i>Equipment</i>						
466.220	Auto Liability Insurance	5,000.00	.00	.00	5,000.00	0
	<i>Equipment Totals</i>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>0%</u>
Department <b>165 - General Administration Totals</b>		<u>\$318,796.00</u>	<u>\$693,760.84</u>	<u>\$693,760.84</u>	<u>(\$374,964.84)</u>	<u>218%</u>



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>General Fund</b>						
Fund <b>100 - General Fund</b>						
<b>EXPENSE</b>						
Department <b>172 - Parks &amp; Recreation</b>						
<i>Personnel Services</i>						
410.110	Salaries	17,915.00	.00	.00	17,915.00	0
410.120	Temporary Help	18,260.00	474.04	474.04	17,785.96	3
420.110	Unemployment Taxes	4.00	.00	.00	4.00	0
420.120	FICA Taxes	2,767.00	35.33	35.33	2,731.67	1
420.130	Group Insurance	6,478.00	.00	.00	6,478.00	0
420.140	Retirement	4,497.00	.00	.00	4,497.00	0
420.150	Workers Compensation	1,621.00	18.28	18.28	1,602.72	1
<i>Personnel Services Totals</i>		<b>\$51,542.00</b>	<b>\$527.65</b>	<b>\$527.65</b>	<b>\$51,014.35</b>	<b>1%</b>
<i>Professional Services</i>						
430.140	Contracted Services	15,000.00	.00	.00	15,000.00	0
<i>Professional Services Totals</i>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.170	Machinery / Equipment <\$5000	2,000.00	.00	.00	2,000.00	0
450.380	Snow Removal / Sanding	5,000.00	.00	.00	5,000.00	0
450.430	Maint & Repairs	15,000.00	.00	.00	15,000.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$22,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,000.00</b>	<b>0%</b>
<b>Department 172 - Parks &amp; Recreation Totals</b>		<b>\$88,542.00</b>	<b>\$527.65</b>	<b>\$527.65</b>	<b>\$88,014.35</b>	<b>1%</b>
Department <b>175 - Emergency Preparedness</b>						
<i>Personnel Services</i>						
410.110	Salaries	10,247.00	.00	.00	10,247.00	0
420.110	Unemployment Taxes	1.00	.00	.00	1.00	0
420.120	FICA Taxes	784.00	.00	.00	784.00	0
420.130	Group Insurance	3,368.00	.00	.00	3,368.00	0
420.140	Retirement	2,572.00	.00	.00	2,572.00	0
420.150	Workers Compensation	459.00	.00	.00	459.00	0
<i>Personnel Services Totals</i>		<b>\$17,431.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,431.00</b>	<b>0%</b>
<i>Professional Services</i>						
430.140	Contracted Services	15,000.00	223.46	223.46	14,776.54	1
<i>Professional Services Totals</i>		<b>\$15,000.00</b>	<b>\$223.46</b>	<b>\$223.46</b>	<b>\$14,776.54</b>	<b>1%</b>
<i>Support Goods &amp; Services</i>						
450.120	Printing / Binding	2,500.00	.00	.00	2,500.00	0
450.170	Machinery / Equipment <\$5000	5,000.00	.00	.00	5,000.00	0
450.270	Continuing Education	5,000.00	.00	.00	5,000.00	0
450.300	Travel / Per Diem	2,500.00	.00	.00	2,500.00	0



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type General Fund</b>						
<b>Fund 100 - General Fund</b>						
<b>EXPENSE</b>						
<b>Department 175 - Emergency Preparedness</b>						
<i>Support Goods &amp; Services</i>						
450.350	Electricity	1,200.00	.00	.00	1,200.00	0
450.360	Fuel - Heating	1,500.00	.00	.00	1,500.00	0
450.430	Maint & Repairs	1,500.00	.00	.00	1,500.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$19,200.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,200.00</u>	<u>0%</u>
<b>Department 175 - Emergency Preparedness Totals</b>		<b>\$51,631.00</b>	<b>\$223.46</b>	<b>\$223.46</b>	<b>\$51,407.54</b>	<b>0%</b>
<b>Department 186 - Animal Control</b>						
<i>Contracted Services</i>						
444.110	Animal Control	152,310.00	.00	.00	152,310.00	0
<i>Contracted Services Totals</i>		<u>\$152,310.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$152,310.00</u>	<u>0%</u>
<b>Department 186 - Animal Control Totals</b>		<b>\$152,310.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$152,310.00</b>	<b>0%</b>
<b>Department 190 - Education / Culture / Recreation</b>						
<i>Contributions</i>						
448.351	North Star PTA (Street Lights)	4,700.00	.00	.00	4,700.00	0
448.358	Karluk IRA Council	15,789.00	.00	.00	15,789.00	0
<i>Contributions Totals</i>		<u>\$20,489.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,489.00</u>	<u>0%</u>
<b>Department 190 - Education / Culture / Recreation Totals</b>		<b>\$20,489.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,489.00</b>	<b>0%</b>
<b>Department 191 - Kodiak Colleges &amp; Libraries</b>						
<i>Contributions</i>						
448.350	Kodiak Colleges	100,000.00	.00	.00	100,000.00	0
<i>Contributions Totals</i>		<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$100,000.00</u>	<u>0%</u>
<b>Department 191 - Kodiak Colleges &amp; Libraries Totals</b>		<b>\$100,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>0%</b>
<b>Department 192 - Non Profit Funding</b>						
<i>Contributions</i>						
448.910	Funding / Non-Profits	170,000.00	.00	.00	170,000.00	0
<i>Contributions Totals</i>		<u>\$170,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$170,000.00</u>	<u>0%</u>
<b>Department 192 - Non Profit Funding Totals</b>		<b>\$170,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$170,000.00</b>	<b>0%</b>
<b>Department 195 - Transfers Out</b>						
<i>Operating Transfers Out</i>						
494.300	Debt Service	995,618.00	.00	.00	995,618.00	0
<i>Operating Transfers Out Totals</i>		<u>\$995,618.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$995,618.00</u>	<u>0%</u>
<b>Department 195 - Transfers Out Totals</b>		<b>\$995,618.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$995,618.00</b>	<b>0%</b>



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Fund Category	<b>Governmental Funds</b>					
Fund Type	<b>General Fund</b>					
Fund	<b>100 - General Fund</b>					
	<b>EXPENSE TOTALS</b>	\$8,088,842.00	\$1,051,167.24	\$1,051,167.24	\$7,037,674.76	13%
Fund	<b>100 - General Fund Totals</b>					
	<b>REVENUE TOTALS</b>	8,088,842.00	2,041,072.22	2,041,072.22	6,047,769.78	25%
	<b>EXPENSE TOTALS</b>	8,088,842.00	1,051,167.24	1,051,167.24	7,037,674.76	13%
Fund	<b>100 - General Fund Net Gain (Loss)</b>	\$0.00	\$989,904.98	\$989,904.98	\$989,904.98	+++
Fund Type	<b>General Fund Totals</b>					
	<b>REVENUE TOTALS</b>	8,088,842.00	2,041,072.22	2,041,072.22	6,047,769.78	25%
	<b>EXPENSE TOTALS</b>	8,088,842.00	1,051,167.24	1,051,167.24	7,037,674.76	13%
Fund Type	<b>General Fund Net Gain (Loss)</b>	\$0.00	\$989,904.98	\$989,904.98	\$989,904.98	+++



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>201 - Education Support Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	10,984,720.00	10,975,369.93	10,975,369.93	9,350.07	100
311.200	Personal Property Tax	1,220,524.00	1,212,845.87	1,212,845.87	7,678.13	99
	<i>Property Tax Totals</i>	<u>\$12,205,244.00</u>	<u>\$12,188,215.80</u>	<u>\$12,188,215.80</u>	<u>\$17,028.20</u>	<u>100%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$12,205,244.00</u>	<u>\$12,188,215.80</u>	<u>\$12,188,215.80</u>	<u>\$17,028.20</u>	<u>100%</u>
	<b>REVENUE TOTALS</b>	<u>\$12,205,244.00</u>	<u>\$12,188,215.80</u>	<u>\$12,188,215.80</u>	<u>\$17,028.20</u>	<u>100%</u>
<b>EXPENSE</b>						
Department <b>201 - Education Support</b>						
<i>Audit Expense</i>						
432.100	Professional Services	50,000.00	.00	.00	50,000.00	0
	<i>Audit Expense Totals</i>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.221	Property Insurance	275,000.00	.00	.00	275,000.00	0
450.222	General Liability Insurance Coverage	180,000.00	176,889.00	176,889.00	3,111.00	98
450.224	Insurance Coverage Discounts	(31,000.00)	(31,869.00)	(31,869.00)	869.00	103
450.226	Mobile Equipment Insurance	1,000.00	987.00	987.00	13.00	99
450.320	Bad Debt Expense	.00	2.69	2.69	(2.69)	+++
450.380	Snow Removal / Sanding	30,244.00	.00	.00	30,244.00	0
450.430	Maint & Repairs	25,000.00	.00	.00	25,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$480,244.00</u>	<u>\$146,009.69</u>	<u>\$146,009.69</u>	<u>\$334,234.31</u>	<u>30%</u>
<i>Equipment</i>						
466.220	Auto Liability Insurance	20,000.00	22,719.56	22,719.56	(2,719.56)	114
	<i>Equipment Totals</i>	<u>\$20,000.00</u>	<u>\$22,719.56</u>	<u>\$22,719.56</u>	<u>(\$2,719.56)</u>	<u>114%</u>
<i>Operating Transfers Out</i>						
494.290	KIBSD	11,655,000.00	971,250.00	971,250.00	10,683,750.00	8
	<i>Operating Transfers Out Totals</i>	<u>\$11,655,000.00</u>	<u>\$971,250.00</u>	<u>\$971,250.00</u>	<u>\$10,683,750.00</u>	<u>8%</u>
	Department <b>201 - Education Support Totals</b>	<u>\$12,205,244.00</u>	<u>\$1,139,979.25</u>	<u>\$1,139,979.25</u>	<u>\$11,065,264.75</u>	<u>9%</u>
	<b>EXPENSE TOTALS</b>	<u>\$12,205,244.00</u>	<u>\$1,139,979.25</u>	<u>\$1,139,979.25</u>	<u>\$11,065,264.75</u>	<u>9%</u>
	Fund <b>201 - Education Support Fund Totals</b>					
	<b>REVENUE TOTALS</b>	<u>12,205,244.00</u>	<u>12,188,215.80</u>	<u>12,188,215.80</u>	<u>17,028.20</u>	<u>100%</u>
	<b>EXPENSE TOTALS</b>	<u>12,205,244.00</u>	<u>1,139,979.25</u>	<u>1,139,979.25</u>	<u>11,065,264.75</u>	<u>9%</u>
	Fund <b>201 - Education Support Fund Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$11,048,236.55</u>	<u>\$11,048,236.55</u>	<u>\$11,048,236.55</u>	<u>+++</u>





**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>210 - Land Sales</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Licenses &amp; Permits</i>						
322.100	Annual Use Permit	6,000.00	6,000.00	6,000.00	.00	100
	<i>Licenses &amp; Permits Totals</i>	<u>\$6,000.00</u>	<u>\$6,000.00</u>	<u>\$6,000.00</u>	<u>\$0.00</u>	<u>100%</u>
<i>Rents &amp; Royalties</i>						
363.500	Gravel Sales	30,000.00	.00	.00	30,000.00	0
	<i>Rents &amp; Royalties Totals</i>	<u>\$30,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>	<u>0%</u>
<i>Land Sales Activity</i>						
371.100	Land Sale - Principal	12,077.00	988.30	988.30	11,088.70	8
371.110	Land Sale - Interest	3,463.00	306.70	306.70	3,156.30	9
	<i>Land Sales Activity Totals</i>	<u>\$15,540.00</u>	<u>\$1,295.00</u>	<u>\$1,295.00</u>	<u>\$14,245.00</u>	<u>8%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$51,540.00</u>	<u>\$7,295.00</u>	<u>\$7,295.00</u>	<u>\$44,245.00</u>	<u>14%</u>
	<b>REVENUE TOTALS</b>	<u>\$51,540.00</u>	<u>\$7,295.00</u>	<u>\$7,295.00</u>	<u>\$44,245.00</u>	<u>14%</u>
<b>EXPENSE</b>						
Department <b>231 - Resource Management</b>						
<i>Personnel Services</i>						
410.140	Allocated Salaries	1,000.00	.00	.00	1,000.00	0
	<i>Personnel Services Totals</i>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.222	General Liability Insurance Coverage	150.00	.00	.00	150.00	0
450.330	Rent	10,086.00	840.50	840.50	9,245.50	8
450.450	Contingencies	40,304.00	.00	.00	40,304.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$50,540.00</u>	<u>\$840.50</u>	<u>\$840.50</u>	<u>\$49,699.50</u>	<u>2%</u>
	Department <b>231 - Resource Management Totals</b>	<u>\$51,540.00</u>	<u>\$840.50</u>	<u>\$840.50</u>	<u>\$50,699.50</u>	<u>2%</u>
	<b>EXPENSE TOTALS</b>	<u>\$51,540.00</u>	<u>\$840.50</u>	<u>\$840.50</u>	<u>\$50,699.50</u>	<u>2%</u>
	Fund <b>210 - Land Sales Totals</b>					
	<b>REVENUE TOTALS</b>	<u>51,540.00</u>	<u>7,295.00</u>	<u>7,295.00</u>	<u>44,245.00</u>	<u>14%</u>
	<b>EXPENSE TOTALS</b>	<u>51,540.00</u>	<u>840.50</u>	<u>840.50</u>	<u>50,699.50</u>	<u>2%</u>
	Fund <b>210 - Land Sales Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$6,454.50</u>	<u>\$6,454.50</u>	<u>\$6,454.50</u>	<u>+++</u>



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type Special Revenue Funds</b>						
<b>Fund 220 - Building &amp; Grounds</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>State Shared Revenues</i>						
335.190	PERS on Behalf Payment	.00	76.83	76.83	(76.83)	+++
	<i>State Shared Revenues Totals</i>	<u>\$0.00</u>	<u>\$76.83</u>	<u>\$76.83</u>	<u>(\$76.83)</u>	<u>+++</u>
<i>Rents &amp; Royalties</i>						
363.100	KIB	503,783.00	37,551.32	37,551.32	466,231.68	7
363.110	City of Kodiak	209,544.00	30,588.80	30,588.80	178,955.20	15
363.120	KIBSD	194,976.00	16,248.00	16,248.00	178,728.00	8
363.140	Borough Building - Annex	13,387.00	1,713.60	1,713.60	11,673.40	13
363.210	Land Sale Fund	10,086.00	840.50	840.50	9,245.50	8
	<i>Rents &amp; Royalties Totals</i>	<u>\$931,776.00</u>	<u>\$86,942.22</u>	<u>\$86,942.22</u>	<u>\$844,833.78</u>	<u>9%</u>
<i>Operating Transfers In</i>						
391.276	Facilities Fund	5,000.00	.00	.00	5,000.00	0
	<i>Operating Transfers In Totals</i>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$936,776.00</u>	<u>\$87,019.05</u>	<u>\$87,019.05</u>	<u>\$849,756.95</u>	<u>9%</u>
	<b>REVENUE TOTALS</b>	<u>\$936,776.00</u>	<u>\$87,019.05</u>	<u>\$87,019.05</u>	<u>\$849,756.95</u>	<u>9%</u>
<b>EXPENSE</b>						
Department <b>232 - Borough Building</b>						
<i>Personnel Services</i>						
410.110	Salaries	75,953.00	3,193.65	3,193.65	72,759.35	4
410.120	Temporary Help	5,478.00	193.13	193.13	5,284.87	4
410.130	Overtime	.00	34.86	34.86	(34.86)	+++
410.152	Cell Phone Stipend	1,920.00	120.00	120.00	1,800.00	6
420.110	Unemployment Taxes	8.00	.35	.35	7.65	4
420.120	FICA Taxes	6,376.00	271.36	271.36	6,104.64	4
420.130	Group Insurance	27,206.00	1,031.64	1,031.64	26,174.36	4
420.140	Retirement	19,064.00	905.78	905.78	18,158.22	5
420.150	Workers Compensation	3,687.00	144.96	144.96	3,542.04	4
	<i>Personnel Services Totals</i>	<u>\$139,692.00</u>	<u>\$5,895.73</u>	<u>\$5,895.73</u>	<u>\$133,796.27</u>	<u>4%</u>
<i>Professional Services</i>						
430.140	Contracted Services	50,000.00	.00	.00	50,000.00	0
	<i>Professional Services Totals</i>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>0%</u>
<i>Legal Services</i>						
431.120	Legal Fees	5,000.00	.00	.00	5,000.00	0
	<i>Legal Services Totals</i>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>0%</u>



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>220 - Building &amp; Grounds</b>						
<b>EXPENSE</b>						
Department <b>232 - Borough Building</b>						
<i>Support Goods &amp; Services</i>						
450.110	Operating Supplies	.00	522.48	522.48	(522.48)	+++
450.160	Furniture / Fixtures	10,000.00	.00	.00	10,000.00	0
450.170	Machinery / Equipment <\$5000	2,500.00	.00	.00	2,500.00	0
450.221	Property Insurance	25,217.00	.00	.00	25,217.00	0
450.222	General Liability Insurance Coverage	1,800.00	.00	.00	1,800.00	0
450.224	Insurance Coverage Discounts	(5,000.00)	.00	.00	(5,000.00)	0
450.270	Continuing Education	2,500.00	.00	.00	2,500.00	0
450.300	Travel / Per Diem	1,500.00	.00	.00	1,500.00	0
450.340	Telephone/Communications	100.00	.00	.00	100.00	0
450.350	Electricity	65,000.00	.00	.00	65,000.00	0
450.360	Fuel - Heating	50,000.00	1,935.82	1,935.82	48,064.18	4
450.365	Fuel - Vehicle	3,000.00	201.78	201.78	2,798.22	7
450.370	Water & Sewer	17,000.00	.00	.00	17,000.00	0
450.380	Snow Removal / Sanding	15,000.00	.00	.00	15,000.00	0
450.390	Refuse Collection - Disposal	9,000.00	.00	.00	9,000.00	0
450.410	Janitorial Services	65,000.00	.00	.00	65,000.00	0
450.430	Maint & Repairs	50,000.00	636.78	636.78	49,363.22	1
450.440	Auto Maint & Repairs	5,000.00	.00	.00	5,000.00	0
450.450	Contingencies	223,607.00	.00	.00	223,607.00	0
450.461	Safety Supplies	2,000.00	.00	.00	2,000.00	0
450.510	Recycling Services	3,000.00	.00	.00	3,000.00	0
450.540	Clothing Allowance	700.00	.00	.00	700.00	0
	<i>Support Goods &amp; Services Totals</i>	<b>\$546,924.00</b>	<b>\$3,296.86</b>	<b>\$3,296.86</b>	<b>\$543,627.14</b>	<b>1%</b>
<i>Capital Outlay</i>						
470.100	Machinery / Equipment >\$5000	10,000.00	.00	.00	10,000.00	0
470.140	Remodel / Renovation	25,000.00	.00	.00	25,000.00	0
	<i>Capital Outlay Totals</i>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>0%</b>
	Department <b>232 - Borough Building Totals</b>	<b>\$776,616.00</b>	<b>\$9,192.59</b>	<b>\$9,192.59</b>	<b>\$767,423.41</b>	<b>1%</b>
Department <b>233 - Mental Health Center</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	32.55	32.55	(32.55)	+++
420.120	FICA Taxes	.00	2.41	2.41	(2.41)	+++



**KODIAK ISLAND  
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**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>220 - Building &amp; Grounds</b>						
<b>EXPENSE</b>						
Department <b>233 - Mental Health Center</b>						
<i>Personnel Services</i>						
420.140	Retirement	.00	7.17	7.17	(7.17)	+++
420.150	Workers Compensation	.00	1.29	1.29	(1.29)	+++
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$43.42</u>	<u>\$43.42</u>	<u>(\$43.42)</u>	<u>+++</u>
<i>Support Goods &amp; Services</i>						
450.360	Fuel - Heating	.00	1,535.18	1,535.18	(1,535.18)	+++
450.430	Maint & Repairs	50,000.00	.00	.00	50,000.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$50,000.00</u>	<u>\$1,535.18</u>	<u>\$1,535.18</u>	<u>\$48,464.82</u>	<u>3%</u>
Department <b>233 - Mental Health Center Totals</b>		<u>\$50,000.00</u>	<u>\$1,578.60</u>	<u>\$1,578.60</u>	<u>\$48,421.40</u>	<u>3%</u>
Department <b>237 - Chiniak School</b>						
<i>Professional Services</i>						
430.140	Contracted Services	75,000.00	.00	.00	75,000.00	0
<i>Professional Services Totals</i>		<u>\$75,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$75,000.00</u>	<u>0%</u>
Department <b>237 - Chiniak School Totals</b>		<u>\$75,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$75,000.00</u>	<u>0%</u>
Department <b>238 - Various Borough Buildings</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	278.84	278.84	(278.84)	+++
410.120	Temporary Help	.00	421.37	421.37	(421.37)	+++
420.110	Unemployment Taxes	.00	.03	.03	(.03)	+++
420.120	FICA Taxes	.00	48.72	48.72	(48.72)	+++
420.140	Retirement	.00	61.35	61.35	(61.35)	+++
420.150	Workers Compensation	.00	25.56	25.56	(25.56)	+++
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$835.87</u>	<u>\$835.87</u>	<u>(\$835.87)</u>	<u>+++</u>
<i>Support Goods &amp; Services</i>						
450.222	General Liability Insurance Coverage	200.00	.00	.00	200.00	0
450.224	Insurance Coverage Discounts	(40.00)	.00	.00	(40.00)	0
450.430	Maint & Repairs	35,000.00	43.63	43.63	34,956.37	0
<i>Support Goods &amp; Services Totals</i>		<u>\$35,160.00</u>	<u>\$43.63</u>	<u>\$43.63</u>	<u>\$35,116.37</u>	<u>0%</u>
Department <b>238 - Various Borough Buildings Totals</b>		<u>\$35,160.00</u>	<u>\$879.50</u>	<u>\$879.50</u>	<u>\$34,280.50</u>	<u>3%</u>
<b>EXPENSE TOTALS</b>		<u>\$936,776.00</u>	<u>\$11,650.69</u>	<u>\$11,650.69</u>	<u>\$925,125.31</u>	<u>1%</u>
Fund <b>220 - Building &amp; Grounds Totals</b>						



**KODIAK ISLAND  
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# FY24 Income Statement

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category	<b>Governmental Funds</b>					
Fund Type	<b>Special Revenue Funds</b>					
	<b>REVENUE TOTALS</b>	936,776.00	87,019.05	87,019.05	849,756.95	9%
	<b>EXPENSE TOTALS</b>	936,776.00	11,650.69	11,650.69	925,125.31	1%
Fund	<b>220 - Building &amp; Grounds</b> Net Gain (Loss)	\$0.00	\$75,368.36	\$75,368.36	\$75,368.36	+++



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>234 - LEPC</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	1,000.00	.00	.00	1,000.00	0
	<i>Other Financing Sources Totals</i>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
	<b>REVENUE TOTALS</b>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
<b>EXPENSE</b>						
Department <b>242 - Emergency Planning Committee</b>						
<i>Support Goods &amp; Services</i>						
450.120	Printing / Binding	1,000.00	.00	.00	1,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
	Department <b>242 - Emergency Planning Committee Totals</b>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>
	Fund <b>234 - LEPC Totals</b>					
	<b>REVENUE TOTALS</b>	1,000.00	.00	.00	1,000.00	0%
	<b>EXPENSE TOTALS</b>	1,000.00	.00	.00	1,000.00	0%
Fund	<b>234 - LEPC Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



**KODIAK ISLAND  
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>240 - Womens Bay Road Service District</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	220,000.00	229,124.50	229,124.50	(9,124.50)	104
311.200	Personal Property Tax	5,000.00	5,346.37	5,346.37	(346.37)	107
	<i>Property Tax Totals</i>	<u>\$225,000.00</u>	<u>\$234,470.87</u>	<u>\$234,470.87</u>	<u>(\$9,470.87)</u>	<u>104%</u>
<i>Licenses &amp; Permits</i>						
322.100	Annual Use Permit	27,600.00	47,150.00	47,150.00	(19,550.00)	171
	<i>Licenses &amp; Permits Totals</i>	<u>\$27,600.00</u>	<u>\$47,150.00</u>	<u>\$47,150.00</u>	<u>(\$19,550.00)</u>	<u>171%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$252,600.00</u>	<u>\$281,620.87</u>	<u>\$281,620.87</u>	<u>(\$29,020.87)</u>	<u>111%</u>
	<b>REVENUE TOTALS</b>	<u>\$252,600.00</u>	<u>\$281,620.87</u>	<u>\$281,620.87</u>	<u>(\$29,020.87)</u>	<u>111%</u>
<b>EXPENSE</b>						
Department <b>222 - Womens Bay Road Service</b>						
<i>Personnel Services</i>						
410.110	Salaries	500.00	.00	.00	500.00	0
	<i>Personnel Services Totals</i>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>0%</u>
<i>Service District Maint</i>						
446.110	Snow Removal / Sanding	70,000.00	.00	.00	70,000.00	0
446.120	Maint & Repairs	110,000.00	.00	.00	110,000.00	0
446.125	Grading / Ditching	50,000.00	.00	.00	50,000.00	0
	<i>Service District Maint Totals</i>	<u>\$230,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$230,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.320	Bad Debt Expense	.00	.27	.27	(.27)	+++
450.450	Contingencies	22,100.00	.00	.00	22,100.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$22,100.00</u>	<u>\$0.27</u>	<u>\$0.27</u>	<u>\$22,099.73</u>	<u>0%</u>
	Department <b>222 - Womens Bay Road Service Totals</b>	<u>\$252,600.00</u>	<u>\$0.27</u>	<u>\$0.27</u>	<u>\$252,599.73</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$252,600.00</u>	<u>\$0.27</u>	<u>\$0.27</u>	<u>\$252,599.73</u>	<u>0%</u>
	Fund <b>240 - Womens Bay Road Service District Totals</b>					
	<b>REVENUE TOTALS</b>	<u>252,600.00</u>	<u>281,620.87</u>	<u>281,620.87</u>	<u>(29,020.87)</u>	<u>111%</u>
	<b>EXPENSE TOTALS</b>	<u>252,600.00</u>	<u>.27</u>	<u>.27</u>	<u>252,599.73</u>	<u>0%</u>
	Fund <b>240 - Womens Bay Road Service District Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$281,620.60</u>	<u>\$281,620.60</u>	<u>\$281,620.60</u>	<u>+++</u>



**KODIAK ISLAND  
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>242 - Service District #1</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	444,000.00	473,736.31	473,736.31	(29,736.31)	107
311.200	Personal Property Tax	8,000.00	13,310.73	13,310.73	(5,310.73)	166
	<i>Property Tax Totals</i>	<u>\$452,000.00</u>	<u>\$487,047.04</u>	<u>\$487,047.04</u>	<u>(\$35,047.04)</u>	<u>108%</u>
<i>Penalties &amp; Interest Tax</i>						
319.100	Penalties & Interest	.00	.01	.01	(.01)	+++
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$0.00</u>	<u>\$0.01</u>	<u>\$0.01</u>	<u>(\$0.01)</u>	<u>+++</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$452,000.00</u>	<u>\$487,047.05</u>	<u>\$487,047.05</u>	<u>(\$35,047.05)</u>	<u>108%</u>
	<b>REVENUE TOTALS</b>	<u>\$452,000.00</u>	<u>\$487,047.05</u>	<u>\$487,047.05</u>	<u>(\$35,047.05)</u>	<u>108%</u>
<b>EXPENSE</b>						
Department <b>224 - Road Service District #1</b>						
<i>Personnel Services</i>						
410.109	Chairman Stipend	4,800.00	.00	.00	4,800.00	0
410.110	Salaries	3,000.00	.00	.00	3,000.00	0
410.130	Overtime	1,000.00	.00	.00	1,000.00	0
420.110	Unemployment Taxes	50.00	.00	.00	50.00	0
420.120	FICA Taxes	700.00	.00	.00	700.00	0
420.130	Group Insurance	1,000.00	.00	.00	1,000.00	0
420.140	Retirement	500.00	.00	.00	500.00	0
420.150	Workers Compensation	100.00	.00	.00	100.00	0
	<i>Personnel Services Totals</i>	<u>\$11,150.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,150.00</u>	<u>0%</u>
<i>Legal Services</i>						
431.120	Legal Fees	2,250.00	.00	.00	2,250.00	0
	<i>Legal Services Totals</i>	<u>\$2,250.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,250.00</u>	<u>0%</u>
<i>Service District Maint</i>						
446.110	Snow Removal / Sanding	200,000.00	.00	.00	200,000.00	0
446.120	Maint & Repairs	165,000.00	.00	.00	165,000.00	0
446.125	Grading / Ditching	60,000.00	.00	.00	60,000.00	0
	<i>Service District Maint Totals</i>	<u>\$425,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$425,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.110	Operating Supplies	100.00	.00	.00	100.00	0
450.120	Printing / Binding	100.00	.00	.00	100.00	0
450.222	General Liability Insurance Coverage	1,000.00	.00	.00	1,000.00	0
450.230	Advertising / Hearings	400.00	.00	.00	400.00	0





**KODIAK ISLAND  
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Detail Listing  
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category	<b>Governmental Funds</b>					
Fund Type	<b>Special Revenue Funds</b>					
Fund	<b>242 - Service District #1</b>					
	<b>EXPENSE</b>					
	Department <b>224 - Road Service District #1</b>					
	<i>Support Goods &amp; Services</i>					
450.260	Surveys	12,000.00	.00	.00	12,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$13,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$13,600.00</u>	<u>0%</u>
	Department <b>224 - Road Service District #1 Totals</b>	<u>\$452,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$452,000.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$452,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$452,000.00</u>	<u>0%</u>
	Fund <b>242 - Service District #1 Totals</b>					
	<b>REVENUE TOTALS</b>	452,000.00	487,047.05	487,047.05	(35,047.05)	108%
	<b>EXPENSE TOTALS</b>	452,000.00	.00	.00	452,000.00	0%
	Fund <b>242 - Service District #1 Net Gain (Loss)</b>	\$0.00	\$487,047.05	\$487,047.05	\$487,047.05	+++



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>244 - Monashka Bay Road District</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	53,000.00	57,569.36	57,569.36	(4,569.36)	109
311.200	Personal Property Tax	230.00	413.93	413.93	(183.93)	180
<i>Property Tax Totals</i>		<u>\$53,230.00</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>(\$4,753.29)</u>	<u>109%</u>
Department <b>000 - Fund Revenues Totals</b>		<u>\$53,230.00</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>(\$4,753.29)</u>	<u>109%</u>
<b>REVENUE TOTALS</b>		<u>\$53,230.00</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>(\$4,753.29)</u>	<u>109%</u>
<b>EXPENSE</b>						
Department <b>226 - Monashka Bay Road District</b>						
<i>Personnel Services</i>						
410.110	Salaries	400.00	.00	.00	400.00	0
<i>Personnel Services Totals</i>		<u>\$400.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$400.00</u>	<u>0%</u>
<i>Legal Services</i>						
431.120	Legal Fees	100.00	.00	.00	100.00	0
<i>Legal Services Totals</i>		<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$100.00</u>	<u>0%</u>
<i>Service District Maint</i>						
446.110	Snow Removal / Sanding	20,000.00	.00	.00	20,000.00	0
446.120	Maint & Repairs	20,000.00	.00	.00	20,000.00	0
446.125	Grading / Ditching	10,000.00	.00	.00	10,000.00	0
<i>Service District Maint Totals</i>		<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.230	Advertising / Hearings	100.00	.00	.00	100.00	0
450.450	Contingencies	2,630.00	.00	.00	2,630.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$2,730.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,730.00</u>	<u>0%</u>
Department <b>226 - Monashka Bay Road District Totals</b>		<u>\$53,230.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$53,230.00</u>	<u>0%</u>
<b>EXPENSE TOTALS</b>		<u>\$53,230.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$53,230.00</u>	<u>0%</u>
Fund <b>244 - Monashka Bay Road District Totals</b>		<u>\$53,230.00</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>(4,753.29)</u>	<u>109%</u>
<b>REVENUE TOTALS</b>		<u>\$53,230.00</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>(4,753.29)</u>	<u>109%</u>
<b>EXPENSE TOTALS</b>		<u>\$53,230.00</u>	<u>.00</u>	<u>.00</u>	<u>53,230.00</u>	<u>0%</u>
Fund <b>244 - Monashka Bay Road District Net Gain (Loss)</b>		<u>\$0.00</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>\$57,983.29</u>	<u>+++</u>



**KODIAK ISLAND  
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**FY24 Income Statement**

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Detail Listing  
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>246 - Bay View Road Service</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	14,500.00	16,607.48	16,607.48	(2,107.48)	115
	<i>Property Tax Totals</i>	<u>\$14,500.00</u>	<u>\$16,607.48</u>	<u>\$16,607.48</u>	<u>(\$2,107.48)</u>	<u>115%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$14,500.00</u>	<u>\$16,607.48</u>	<u>\$16,607.48</u>	<u>(\$2,107.48)</u>	<u>115%</u>
	<b>REVENUE TOTALS</b>	<u>\$14,500.00</u>	<u>\$16,607.48</u>	<u>\$16,607.48</u>	<u>(\$2,107.48)</u>	<u>115%</u>
<b>EXPENSE</b>						
Department <b>228 - Bay View Road Service District</b>						
<i>Service District Maint</i>						
446.110	Snow Removal / Sanding	3,000.00	.00	.00	3,000.00	0
446.120	Maint & Repairs	8,800.00	.00	.00	8,800.00	0
446.125	Grading / Ditching	2,700.00	.00	.00	2,700.00	0
	<i>Service District Maint Totals</i>	<u>\$14,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,500.00</u>	<u>0%</u>
	Department <b>228 - Bay View Road Service District Totals</b>	<u>\$14,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,500.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$14,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,500.00</u>	<u>0%</u>
	Fund <b>246 - Bay View Road Service Totals</b>					
	<b>REVENUE TOTALS</b>	<u>14,500.00</u>	<u>16,607.48</u>	<u>16,607.48</u>	<u>(2,107.48)</u>	<u>115%</u>
	<b>EXPENSE TOTALS</b>	<u>14,500.00</u>	<u>.00</u>	<u>.00</u>	<u>14,500.00</u>	<u>0%</u>
	Fund <b>246 - Bay View Road Service Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$16,607.48</u>	<u>\$16,607.48</u>	<u>\$16,607.48</u>	<u>+++</u>



**KODIAK ISLAND  
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**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>250 - Fire Protection Area #1</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	676,500.00	704,530.83	704,530.83	(28,030.83)	104
311.200	Personal Property Tax	10,500.00	13,698.04	13,698.04	(3,198.04)	130
	<i>Property Tax Totals</i>	<u>\$687,000.00</u>	<u>\$718,228.87</u>	<u>\$718,228.87</u>	<u>(\$31,228.87)</u>	<u>105%</u>
<i>Penalties &amp; Interest Tax</i>						
319.100	Penalties & Interest	.00	.01	.01	(.01)	+++
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$0.00</u>	<u>\$0.01</u>	<u>\$0.01</u>	<u>(\$0.01)</u>	<u>+++</u>
<i>State Shared Revenues</i>						
335.190	PERS on Behalf Payment	5,000.00	.00	.00	5,000.00	0
	<i>State Shared Revenues Totals</i>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>0%</u>
<i>Interest Earnings</i>						
361.100	Interest Earnings	5,000.00	.00	.00	5,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>0%</u>
<i>Miscellaneous - Classified</i>						
380.170	Other	4,000.00	.00	.00	4,000.00	0
	<i>Miscellaneous - Classified Totals</i>	<u>\$4,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,000.00</u>	<u>0%</u>
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	410,837.00	.00	.00	410,837.00	0
	<i>Other Financing Sources Totals</i>	<u>\$410,837.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$410,837.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$1,111,837.00</u>	<u>\$718,228.88</u>	<u>\$718,228.88</u>	<u>\$393,608.12</u>	<u>65%</u>
	<b>REVENUE TOTALS</b>	<u>\$1,111,837.00</u>	<u>\$718,228.88</u>	<u>\$718,228.88</u>	<u>\$393,608.12</u>	<u>65%</u>
<b>EXPENSE</b>						
Department <b>212 - Bayside Fire Station</b>						
<i>Personnel Services</i>						
410.110	Salaries	90,000.00	1,033.40	1,033.40	88,966.60	1
410.120	Temporary Help	10,000.00	1,858.01	1,858.01	8,141.99	19
410.130	Overtime	2,500.00	.00	.00	2,500.00	0
410.150	Volunteer Stipends	55,000.00	.00	.00	55,000.00	0
410.152	Cell Phone Stipend	1,200.00	38.71	38.71	1,161.29	3
420.110	Unemployment Taxes	9.00	.10	.10	8.90	1
420.120	FICA Taxes	6,927.00	223.56	223.56	6,703.44	3
420.130	Group Insurance	26,640.00	.00	.00	26,640.00	0
420.140	Retirement	22,428.00	254.32	254.32	22,173.68	1
420.150	Workers Compensation	4,419.00	50.99	50.99	4,368.01	1
	<i>Personnel Services Totals</i>	<u>\$219,123.00</u>	<u>\$3,459.09</u>	<u>\$3,459.09</u>	<u>\$215,663.91</u>	<u>2%</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>250 - Fire Protection Area #1</b>						
<b>EXPENSE</b>						
Department <b>212 - Bayside Fire Station</b>						
<i>Professional Services</i>						
430.140	Contracted Services	15,000.00	4,166.52	4,166.52	10,833.48	28
	<i>Professional Services Totals</i>	<u>\$15,000.00</u>	<u>\$4,166.52</u>	<u>\$4,166.52</u>	<u>\$10,833.48</u>	<u>28%</u>
<i>Legal Services</i>						
431.120	Legal Fees	2,500.00	.00	.00	2,500.00	0
	<i>Legal Services Totals</i>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,500.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	1,000.00	.00	.00	1,000.00	0
450.110	Operating Supplies	35,000.00	173.00	173.00	34,827.00	0
450.120	Printing / Binding	3,000.00	.00	.00	3,000.00	0
450.130	Postage	200.00	.00	.00	200.00	0
450.140	Dues / Books / Periodicals	2,500.00	810.00	810.00	1,690.00	32
450.160	Furniture / Fixtures	2,500.00	.00	.00	2,500.00	0
450.170	Machinery / Equipment <\$5000	40,000.00	.00	.00	40,000.00	0
450.180	Equipment Rental	2,000.00	.00	.00	2,000.00	0
450.210	Food / Business Lunch/Meeting Rooms	4,000.00	.00	.00	4,000.00	0
450.221	Property Insurance	12,000.00	.00	.00	12,000.00	0
450.222	General Liability Insurance Coverage	1,500.00	.00	.00	1,500.00	0
450.224	Insurance Coverage Discounts	(7,000.00)	.00	.00	(7,000.00)	0
450.227	Supplemental Firefighter Insurance Coverage	3,300.00	3,087.70	3,087.70	212.30	94
450.230	Advertising / Hearings	1,000.00	.00	.00	1,000.00	0
450.270	Continuing Education	21,214.00	.00	.00	21,214.00	0
450.300	Travel / Per Diem	5,000.00	.00	.00	5,000.00	0
450.340	Telephone/Communications	3,000.00	.00	.00	3,000.00	0
450.350	Electricity	14,000.00	.00	.00	14,000.00	0
450.360	Fuel - Heating	20,000.00	1,551.69	1,551.69	18,448.31	8
450.365	Fuel - Vehicle	5,000.00	104.22	104.22	4,895.78	2
450.370	Water & Sewer	3,500.00	.00	.00	3,500.00	0
450.380	Snow Removal / Sanding	4,000.00	.00	.00	4,000.00	0
450.390	Refuse Collection - Disposal	2,500.00	.00	.00	2,500.00	0
450.430	Maint & Repairs	18,000.00	577.69	577.69	17,422.31	3
450.435	Maint Agreements	10,000.00	.00	.00	10,000.00	0
450.440	Auto Maint & Repairs	10,000.00	29.07	29.07	9,970.93	0



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>250 - Fire Protection Area #1</b>						
<b>EXPENSE</b>						
Department <b>212 - Bayside Fire Station</b>						
<i>Support Goods &amp; Services</i>						
450.550	Volunteer Physicals	15,000.00	.00	.00	15,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$232,214.00</u>	<u>\$6,333.37</u>	<u>\$6,333.37</u>	<u>\$225,880.63</u>	<u>3%</u>
<i>Equipment</i>						
466.220	Auto Liability Insurance	18,000.00	.00	.00	18,000.00	0
	<i>Equipment Totals</i>	<u>\$18,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$18,000.00</u>	<u>0%</u>
<i>Capital Outlay</i>						
470.070	Buildings	375,000.00	.00	.00	375,000.00	0
470.100	Machinery / Equipment >\$5000	250,000.00	.00	.00	250,000.00	0
	<i>Capital Outlay Totals</i>	<u>\$625,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$625,000.00</u>	<u>0%</u>
	Department <b>212 - Bayside Fire Station Totals</b>	<u>\$1,111,837.00</u>	<u>\$13,958.98</u>	<u>\$13,958.98</u>	<u>\$1,097,878.02</u>	<u>1%</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,111,837.00</u>	<u>\$13,958.98</u>	<u>\$13,958.98</u>	<u>\$1,097,878.02</u>	<u>1%</u>
	Fund <b>250 - Fire Protection Area #1 Totals</b>					
	<b>REVENUE TOTALS</b>	1,111,837.00	718,228.88	718,228.88	393,608.12	65%
	<b>EXPENSE TOTALS</b>	1,111,837.00	13,958.98	13,958.98	1,097,878.02	1%
	Fund <b>250 - Fire Protection Area #1 Net Gain (Loss)</b>	\$0.00	\$704,269.90	\$704,269.90	\$704,269.90	+++



**KODIAK ISLAND  
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Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>252 - Women's Bay Fire Dept.</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	108,000.00	119,191.20	119,191.20	(11,191.20)	110
311.200	Personal Property Tax	2,500.00	2,673.21	2,673.21	(173.21)	107
	<i>Property Tax Totals</i>	<u>\$110,500.00</u>	<u>\$121,864.41</u>	<u>\$121,864.41</u>	<u>(\$11,364.41)</u>	<u>110%</u>
<i>Charges for Services</i>						
340.220	Fire Protection Services	16,000.00	.00	.00	16,000.00	0
	<i>Charges for Services Totals</i>	<u>\$16,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$16,000.00</u>	<u>0%</u>
<i>Interest Earnings</i>						
361.100	Interest Earnings	2,000.00	.00	.00	2,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$2,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,000.00</u>	<u>0%</u>
<i>Miscellaneous - Classified</i>						
380.240	Rental Income	15,600.00	2,600.00	2,600.00	13,000.00	17
	<i>Miscellaneous - Classified Totals</i>	<u>\$15,600.00</u>	<u>\$2,600.00</u>	<u>\$2,600.00</u>	<u>\$13,000.00</u>	<u>17%</u>
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	50,000.00	.00	.00	50,000.00	0
	<i>Other Financing Sources Totals</i>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$194,100.00</u>	<u>\$124,464.41</u>	<u>\$124,464.41</u>	<u>\$69,635.59</u>	<u>64%</u>
	<b>REVENUE TOTALS</b>	<u>\$194,100.00</u>	<u>\$124,464.41</u>	<u>\$124,464.41</u>	<u>\$69,635.59</u>	<u>64%</u>
<b>EXPENSE</b>						
Department <b>214 - Bells Flats Russian Creek</b>						
<i>Personnel Services</i>						
410.110	Salaries	2,000.00	48.83	48.83	1,951.17	2
410.120	Temporary Help	500.00	.00	.00	500.00	0
420.110	Unemployment Taxes	50.00	.00	.00	50.00	0
420.120	FICA Taxes	150.00	3.60	3.60	146.40	2
420.130	Group Insurance	350.00	.00	.00	350.00	0
420.140	Retirement	300.00	10.74	10.74	289.26	4
420.150	Workers Compensation	1,500.00	1.93	1.93	1,498.07	0
	<i>Personnel Services Totals</i>	<u>\$4,850.00</u>	<u>\$65.10</u>	<u>\$65.10</u>	<u>\$4,784.90</u>	<u>1%</u>
<i>Professional Services</i>						
430.140	Contracted Services	10,000.00	.00	.00	10,000.00	0
	<i>Professional Services Totals</i>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>0%</u>
<i>Legal Services</i>						
431.120	Legal Fees	1,000.00	.00	.00	1,000.00	0
	<i>Legal Services Totals</i>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>0%</u>



**KODIAK ISLAND  
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Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>252 - Women's Bay Fire Dept.</b>						
<b>EXPENSE</b>						
Department <b>214 - Bells Flats Russian Creek</b>						
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	1,000.00	.00	.00	1,000.00	0
450.110	Operating Supplies	20,000.00	115.58	115.58	19,884.42	1
450.120	Printing / Binding	500.00	.00	.00	500.00	0
450.130	Postage	100.00	.00	.00	100.00	0
450.140	Dues / Books / Periodicals	500.00	.00	.00	500.00	0
450.160	Furniture / Fixtures	4,000.00	.00	.00	4,000.00	0
450.170	Machinery / Equipment <\$5000	10,000.00	.00	.00	10,000.00	0
450.180	Equipment Rental	500.00	.00	.00	500.00	0
450.210	Food / Business Lunch/Meeting Rooms	1,000.00	.00	.00	1,000.00	0
450.221	Property Insurance	3,000.00	.00	.00	3,000.00	0
450.222	General Liability Insurance Coverage	500.00	.00	.00	500.00	0
450.227	Supplemental Firefighter Insurance Coverage	5,000.00	3,565.10	3,565.10	1,434.90	71
450.230	Advertising / Hearings	500.00	.00	.00	500.00	0
450.300	Travel / Per Diem	2,000.00	.00	.00	2,000.00	0
450.310	Training Materials	5,000.00	.00	.00	5,000.00	0
450.320	Bad Debt Expense	.00	.13	.13	(.13)	+++
450.340	Telephone/Communications	2,000.00	181.28	181.28	1,818.72	9
450.350	Electricity	5,000.00	.00	.00	5,000.00	0
450.360	Fuel - Heating	8,000.00	560.76	560.76	7,439.24	7
450.365	Fuel - Vehicle	2,000.00	.00	.00	2,000.00	0
450.430	Maint & Repairs	15,000.00	.00	.00	15,000.00	0
450.440	Auto Maint & Repairs	10,000.00	.00	.00	10,000.00	0
450.450	Contingencies	21,150.00	.00	.00	21,150.00	0
450.451	Licenses & Permits	.00	15.00	15.00	(15.00)	+++
450.460	Cleaning Supplies	500.00	.00	.00	500.00	0
450.550	Volunteer Physicals	5,000.00	.00	.00	5,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$122,250.00</u>	<u>\$4,437.85</u>	<u>\$4,437.85</u>	<u>\$117,812.15</u>	<u>4%</u>
<i>Equipment</i>						
466.220	Auto Liability Insurance	6,000.00	.00	.00	6,000.00	0
	<i>Equipment Totals</i>	<u>\$6,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,000.00</u>	<u>0%</u>
<i>Capital Outlay</i>						
470.100	Machinery / Equipment >\$5000	50,000.00	.00	.00	50,000.00	0
	<i>Capital Outlay Totals</i>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>	<u>0%</u>
	Department <b>214 - Bells Flats Russian Creek Totals</b>	<u>\$194,100.00</u>	<u>\$4,502.95</u>	<u>\$4,502.95</u>	<u>\$189,597.05</u>	<u>2%</u>





**KODIAK ISLAND  
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# FY24 Income Statement

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category	<b>Governmental Funds</b>					
Fund Type	<b>Special Revenue Funds</b>					
Fund	<b>252 - Women's Bay Fire Dept.</b>					
	<b>EXPENSE TOTALS</b>	\$194,100.00	\$4,502.95	\$4,502.95	\$189,597.05	2%
Fund	<b>252 - Women's Bay Fire Dept. Totals</b>					
	<b>REVENUE TOTALS</b>	194,100.00	124,464.41	124,464.41	69,635.59	64%
	<b>EXPENSE TOTALS</b>	194,100.00	4,502.95	4,502.95	189,597.05	2%
Fund	<b>252 - Women's Bay Fire Dept. Net Gain (Loss)</b>	\$0.00	\$119,961.46	\$119,961.46	\$119,961.46	+++



**KODIAK ISLAND  
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**FY24 Income Statement**

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Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>254 - KIB Airport Fire District</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	16,500.00	16,318.66	16,318.66	181.34	99
311.200	Personal Property Tax	3,500.00	4,545.48	4,545.48	(1,045.48)	130
<i>Property Tax Totals</i>		<u>\$20,000.00</u>	<u>\$20,864.14</u>	<u>\$20,864.14</u>	<u>(\$864.14)</u>	<u>104%</u>
Department <b>000 - Fund Revenues Totals</b>		<u>\$20,000.00</u>	<u>\$20,864.14</u>	<u>\$20,864.14</u>	<u>(\$864.14)</u>	<u>104%</u>
<b>REVENUE TOTALS</b>		<u>\$20,000.00</u>	<u>\$20,864.14</u>	<u>\$20,864.14</u>	<u>(\$864.14)</u>	<u>104%</u>
<b>EXPENSE</b>						
Department <b>216 - Airport Protection</b>						
<i>Contracted Services</i>						
444.360	Fire Protection Services	19,900.00	.00	.00	19,900.00	0
<i>Contracted Services Totals</i>		<u>\$19,900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,900.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.222	General Liability Insurance Coverage	100.00	.00	.00	100.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$100.00</u>	<u>0%</u>
Department <b>216 - Airport Protection Totals</b>		<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>0%</u>
<b>EXPENSE TOTALS</b>		<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>0%</u>
Fund <b>254 - KIB Airport Fire District Totals</b>						
<b>REVENUE TOTALS</b>		<u>20,000.00</u>	<u>20,864.14</u>	<u>20,864.14</u>	<u>(864.14)</u>	<u>104%</u>
<b>EXPENSE TOTALS</b>		<u>20,000.00</u>	<u>.00</u>	<u>.00</u>	<u>20,000.00</u>	<u>0%</u>
Fund <b>254 - KIB Airport Fire District Net Gain (Loss)</b>		<u>\$0.00</u>	<u>\$20,864.14</u>	<u>\$20,864.14</u>	<u>\$20,864.14</u>	<u>+++</u>



**KODIAK ISLAND  
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**FY24 Income Statement**

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Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>260 - Woodland Acres Light</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	5,800.00	6,188.79	6,188.79	(388.79)	107
311.200	Personal Property Tax	.00	60.43	60.43	(60.43)	+++
	<i>Property Tax Totals</i>	<u>\$5,800.00</u>	<u>\$6,249.22</u>	<u>\$6,249.22</u>	<u>(\$449.22)</u>	<u>108%</u>
<i>Interest Earnings</i>						
361.100	Interest Earnings	150.00	.00	.00	150.00	0
	<i>Interest Earnings Totals</i>	<u>\$150.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$150.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$5,950.00</u>	<u>\$6,249.22</u>	<u>\$6,249.22</u>	<u>(\$299.22)</u>	<u>105%</u>
	<b>REVENUE TOTALS</b>	<u>\$5,950.00</u>	<u>\$6,249.22</u>	<u>\$6,249.22</u>	<u>(\$299.22)</u>	<u>105%</u>
<b>EXPENSE</b>						
Department <b>230 - Woodland Acres Street Lights</b>						
<i>Support Goods &amp; Services</i>						
450.222	General Liability Insurance Coverage	250.00	.00	.00	250.00	0
450.350	Electricity	5,700.00	.00	.00	5,700.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$5,950.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,950.00</u>	<u>0%</u>
	Department <b>230 - Woodland Acres Street Lights Totals</b>	<u>\$5,950.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,950.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$5,950.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,950.00</u>	<u>0%</u>
	Fund <b>260 - Woodland Acres Light Totals</b>					
	<b>REVENUE TOTALS</b>	<u>5,950.00</u>	<u>6,249.22</u>	<u>6,249.22</u>	<u>(299.22)</u>	<u>105%</u>
	<b>EXPENSE TOTALS</b>	<u>5,950.00</u>	<u>.00</u>	<u>.00</u>	<u>5,950.00</u>	<u>0%</u>
	Fund <b>260 - Woodland Acres Light Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$6,249.22</u>	<u>\$6,249.22</u>	<u>\$6,249.22</u>	<u>+++</u>



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Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>261 - Trinity Islands Light District</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	1,900.00	2,110.07	2,110.07	(210.07)	111
311.200	Personal Property Tax	.00	1.53	1.53	(1.53)	+++
<i>Property Tax Totals</i>		<u>\$1,900.00</u>	<u>\$2,111.60</u>	<u>\$2,111.60</u>	<u>(\$211.60)</u>	<u>111%</u>
Department <b>000 - Fund Revenues Totals</b>		<u>\$1,900.00</u>	<u>\$2,111.60</u>	<u>\$2,111.60</u>	<u>(\$211.60)</u>	<u>111%</u>
<b>REVENUE TOTALS</b>		<u>\$1,900.00</u>	<u>\$2,111.60</u>	<u>\$2,111.60</u>	<u>(\$211.60)</u>	<u>111%</u>
<b>EXPENSE</b>						
Department <b>261 - Trinity Island Lighting</b>						
<i>Support Goods &amp; Services</i>						
450.222	General Liability Insurance Coverage	100.00	.00	.00	100.00	0
450.350	Electricity	1,800.00	.00	.00	1,800.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$1,900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,900.00</u>	<u>0%</u>
Department <b>261 - Trinity Island Lighting Totals</b>		<u>\$1,900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,900.00</u>	<u>0%</u>
<b>EXPENSE TOTALS</b>		<u>\$1,900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,900.00</u>	<u>0%</u>
Fund <b>261 - Trinity Islands Light District Totals</b>						
<b>REVENUE TOTALS</b>		<u>1,900.00</u>	<u>2,111.60</u>	<u>2,111.60</u>	<u>(211.60)</u>	<u>111%</u>
<b>EXPENSE TOTALS</b>		<u>1,900.00</u>	<u>.00</u>	<u>.00</u>	<u>1,900.00</u>	<u>0%</u>
Fund <b>261 - Trinity Islands Light District Net Gain (Loss)</b>		<u>\$0.00</u>	<u>\$2,111.60</u>	<u>\$2,111.60</u>	<u>\$2,111.60</u>	<u>+++</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>262 - Mission Lake Tide Gate</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	1,700.00	1,651.83	1,651.83	48.17	97
	<i>Property Tax Totals</i>	<u>\$1,700.00</u>	<u>\$1,651.83</u>	<u>\$1,651.83</u>	<u>\$48.17</u>	<u>97%</u>
<i>Interest Earnings</i>						
361.100	Interest Earnings	500.00	.00	.00	500.00	0
	<i>Interest Earnings Totals</i>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$2,200.00</u>	<u>\$1,651.83</u>	<u>\$1,651.83</u>	<u>\$548.17</u>	<u>75%</u>
	<b>REVENUE TOTALS</b>	<u>\$2,200.00</u>	<u>\$1,651.83</u>	<u>\$1,651.83</u>	<u>\$548.17</u>	<u>75%</u>
<b>EXPENSE</b>						
Department <b>268 - Mission Lake Tide Gate</b>						
<i>Personnel Services</i>						
410.110	Salaries	300.00	.00	.00	300.00	0
420.120	FICA Taxes	30.00	.00	.00	30.00	0
420.130	Group Insurance	120.00	.00	.00	120.00	0
420.140	Retirement	100.00	.00	.00	100.00	0
420.150	Workers Compensation	30.00	.00	.00	30.00	0
	<i>Personnel Services Totals</i>	<u>\$580.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$580.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.222	General Liability Insurance Coverage	105.00	.00	.00	105.00	0
450.230	Advertising / Hearings	100.00	.00	.00	100.00	0
450.430	Maint & Repairs	1,415.00	.00	.00	1,415.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$1,620.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,620.00</u>	<u>0%</u>
	Department <b>268 - Mission Lake Tide Gate Totals</b>	<u>\$2,200.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,200.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$2,200.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,200.00</u>	<u>0%</u>
	Fund <b>262 - Mission Lake Tide Gate Totals</b>					
	<b>REVENUE TOTALS</b>	<u>2,200.00</u>	<u>1,651.83</u>	<u>1,651.83</u>	<u>548.17</u>	<u>75%</u>
	<b>EXPENSE TOTALS</b>	<u>2,200.00</u>	<u>.00</u>	<u>.00</u>	<u>2,200.00</u>	<u>0%</u>
	Fund <b>262 - Mission Lake Tide Gate Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$1,651.83</u>	<u>\$1,651.83</u>	<u>\$1,651.83</u>	<u>+++</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>276 - Facilities Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Interest Earnings</i>						
361.100	Interest Earnings	1,000,000.00	.00	.00	1,000,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>	<u>0%</u>
	<b>REVENUE TOTALS</b>	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>	<u>0%</u>
<b>EXPENSE</b>						
Department <b>286 - Facilities</b>						
<i>Support Goods &amp; Services</i>						
450.450	Contingencies	150,000.00	.00	.00	150,000.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$150,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$150,000.00</u>	<u>0%</u>
<i>Operating Transfers Out</i>						
494.220	Building & Grounds	5,000.00	.00	.00	5,000.00	0
494.469	Renewal & Replacement Projects	845,000.00	.00	.00	845,000.00	0
	<i>Operating Transfers Out Totals</i>	<u>\$850,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$850,000.00</u>	<u>0%</u>
	Department <b>286 - Facilities Totals</b>	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>	<u>0%</u>
	Fund <b>276 - Facilities Fund Totals</b>					
	<b>REVENUE TOTALS</b>	<u>1,000,000.00</u>	<u>.00</u>	<u>.00</u>	<u>1,000,000.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>1,000,000.00</u>	<u>.00</u>	<u>.00</u>	<u>1,000,000.00</u>	<u>0%</u>
	Fund <b>276 - Facilities Fund Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>Special Revenue Funds</b>						
Fund <b>277 - Tourism Development</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Sales Taxes</i>						
317.110	Bed Tax Revenue - On Road System	75,000.00	1,653.09	1,653.09	73,346.91	2
317.120	Bed Tax Revenue - Off Road System	15,000.00	150.86	150.86	14,849.14	1
<i>Sales Taxes Totals</i>		<u>\$90,000.00</u>	<u>\$1,803.95</u>	<u>\$1,803.95</u>	<u>\$88,196.05</u>	<u>2%</u>
Department <b>000 - Fund Revenues Totals</b>		<u>\$90,000.00</u>	<u>\$1,803.95</u>	<u>\$1,803.95</u>	<u>\$88,196.05</u>	<u>2%</u>
<b>REVENUE TOTALS</b>		<u>\$90,000.00</u>	<u>\$1,803.95</u>	<u>\$1,803.95</u>	<u>\$88,196.05</u>	<u>2%</u>
<b>EXPENSE</b>						
Department <b>287 - Tourism Development</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	914.13	914.13	(914.13)	+++
420.110	Unemployment Taxes	.00	.09	.09	(.09)	+++
420.120	FICA Taxes	.00	67.22	67.22	(67.22)	+++
420.130	Group Insurance	.00	271.13	271.13	(271.13)	+++
420.140	Retirement	.00	201.11	201.11	(201.11)	+++
420.150	Workers Compensation	.00	2.93	2.93	(2.93)	+++
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$1,456.61</u>	<u>\$1,456.61</u>	<u>(\$1,456.61)</u>	<u>+++</u>
<i>Contributions</i>						
448.364	Kodiak Convention Bureau	75,000.00	.00	.00	75,000.00	0
<i>Contributions Totals</i>		<u>\$75,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$75,000.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.130	Postage	50.00	.00	.00	50.00	0
450.222	General Liability Insurance Coverage	100.00	.00	.00	100.00	0
450.450	Contingencies	14,850.00	.00	.00	14,850.00	0
<i>Support Goods &amp; Services Totals</i>		<u>\$15,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,000.00</u>	<u>0%</u>
Department <b>287 - Tourism Development Totals</b>		<u>\$90,000.00</u>	<u>\$1,456.61</u>	<u>\$1,456.61</u>	<u>\$88,543.39</u>	<u>2%</u>
<b>EXPENSE TOTALS</b>		<u>\$90,000.00</u>	<u>\$1,456.61</u>	<u>\$1,456.61</u>	<u>\$88,543.39</u>	<u>2%</u>
Fund <b>277 - Tourism Development Totals</b>						
<b>REVENUE TOTALS</b>		<u>90,000.00</u>	<u>1,803.95</u>	<u>1,803.95</u>	<u>88,196.05</u>	<u>2%</u>
<b>EXPENSE TOTALS</b>		<u>90,000.00</u>	<u>1,456.61</u>	<u>1,456.61</u>	<u>88,543.39</u>	<u>2%</u>
Fund <b>277 - Tourism Development Net Gain (Loss)</b>		<u>\$0.00</u>	<u>\$347.34</u>	<u>\$347.34</u>	<u>\$347.34</u>	<u>+++</u>
Fund Type <b>Special Revenue Funds Totals</b>						
<b>REVENUE TOTALS</b>		<u>16,392,877.00</u>	<u>14,001,162.57</u>	<u>14,001,162.57</u>	<u>2,391,714.43</u>	<u>85%</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category	<b>Governmental Funds</b>					
	<b>EXPENSE TOTALS</b>	16,392,877.00	1,172,389.25	1,172,389.25	15,220,487.75	7%
Fund Type	<b>Special Revenue Funds</b> Net Gain (Loss)	\$0.00	\$12,828,773.32	\$12,828,773.32	\$12,828,773.32	+++





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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Governmental Funds</b>						
<b>Fund Type Debt Service Funds</b>						
<b>Fund 300 - Debt Service</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	418,517.00	414,962.53	414,962.53	3,554.47	99
311.200	Personal Property Tax	46,502.00	45,857.41	45,857.41	644.59	99
	<i>Property Tax Totals</i>	<u>\$465,019.00</u>	<u>\$460,819.94</u>	<u>\$460,819.94</u>	<u>\$4,199.06</u>	<u>99%</u>
<i>Non-Ad Valorem Taxes</i>						
313.110	Motor Vehicle Tax	660,000.00	80,610.40	80,610.40	579,389.60	12
	<i>Non-Ad Valorem Taxes Totals</i>	<u>\$660,000.00</u>	<u>\$80,610.40</u>	<u>\$80,610.40</u>	<u>\$579,389.60</u>	<u>12%</u>
<i>State Shared Revenues</i>						
335.200	School Debt Reimbursement - Current	5,148,627.00	.00	.00	5,148,627.00	0
	<i>State Shared Revenues Totals</i>	<u>\$5,148,627.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,148,627.00</u>	<u>0%</u>
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	296,248.00	.00	.00	296,248.00	0
	<i>Other Financing Sources Totals</i>	<u>\$296,248.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$296,248.00</u>	<u>0%</u>
<i>Operating Transfers In</i>						
391.100	General Fund	995,618.00	.00	.00	995,618.00	0
	<i>Operating Transfers In Totals</i>	<u>\$995,618.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$995,618.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$7,565,512.00</u>	<u>\$541,430.34</u>	<u>\$541,430.34</u>	<u>\$7,024,081.66</u>	<u>7%</u>
	<b>REVENUE TOTALS</b>	<u>\$7,565,512.00</u>	<u>\$541,430.34</u>	<u>\$541,430.34</u>	<u>\$7,024,081.66</u>	<u>7%</u>
<b>EXPENSE</b>						
Department <b>300 - Debt Service - School</b>						
<i>Professional Services</i>						
430.130	Consultants	3,150.00	.00	.00	3,150.00	0
	<i>Professional Services Totals</i>	<u>\$3,150.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,150.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.320	Bad Debt Expense	.00	.10	.10	(.10)	+++
	<i>Support Goods &amp; Services Totals</i>	<u>\$0.00</u>	<u>\$0.10</u>	<u>\$0.10</u>	<u>(\$0.10)</u>	<u>+++</u>
<i>Debt Service - Principal</i>						
475.239	2011 Bond Issue	355,000.00	.00	.00	355,000.00	0
475.243	GO 2013 - Principal	1,325,000.00	.00	.00	1,325,000.00	0
475.245	2014 GO Bond	1,310,000.00	.00	.00	1,310,000.00	0
475.246	2015 GO HS Bond	265,000.00	.00	.00	265,000.00	0
475.247	2015 GO R & R Bond	200,000.00	.00	.00	200,000.00	0
475.248	2016 GO HS Bond	85,000.00	85,000.00	85,000.00	.00	100
475.249	2016 GO R & R Bond	595,000.00	595,000.00	595,000.00	.00	100
475.252	2016 GO Series 3 - Principal	495,000.00	.00	.00	495,000.00	0



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>Debt Service Funds</b>						
Fund <b>300 - Debt Service</b>						
<b>EXPENSE</b>						
Department <b>300 - Debt Service - School</b>						
<i>Debt Service - Principal</i>						
475.253	2018 AMBBA DL - HS Reno Principal	55,000.00	.00	.00	55,000.00	0
475.254	GO 2020 One Series A - Principal	30,000.00	.00	.00	30,000.00	0
475.255	GO 2020 One Series B - Principal	160,000.00	.00	.00	160,000.00	0
475.256	GO 2012 Two Refunding Bond - Principal	1,365,000.00	.00	.00	1,365,000.00	0
<i>Debt Service - Principal Totals</i>		<b>\$6,240,000.00</b>	<b>\$680,000.00</b>	<b>\$680,000.00</b>	<b>\$5,560,000.00</b>	<b>11%</b>
<i>Debt Service - Interest</i>						
476.239	2011 Bond Issue	161,125.00	.00	.00	161,125.00	0
476.243	GO 2013 - Interest	209,739.00	.00	.00	209,739.00	0
476.245	2014 GO Bond Issue	335,498.00	.00	.00	335,498.00	0
476.246	2015 GO HS Bond	229,088.00	.00	.00	229,088.00	0
476.247	2015 GO R & R Bond	26,500.00	.00	.00	26,500.00	0
476.248	2016 GO HS Bond - Interest	46,544.00	24,334.38	24,334.38	22,209.62	52
476.249	2016 GO R & R Bond - Interest	79,375.00	47,125.00	47,125.00	32,250.00	59
476.252	2016 GO Series 3 - Interest	124,875.00	.00	.00	124,875.00	0
476.253	2018 AMBBA DL - HS Reno Interest	9,497.00	.00	.00	9,497.00	0
476.254	GO 2020 One Series A - Interest	13,750.00	.00	.00	13,750.00	0
476.255	GO 2020 One Series B - Interest	73,750.00	.00	.00	73,750.00	0
476.256	GO 2012 Two Refunding Bond - Interest	12,621.00	.00	.00	12,621.00	0
<i>Debt Service - Interest Totals</i>		<b>\$1,322,362.00</b>	<b>\$71,459.38</b>	<b>\$71,459.38</b>	<b>\$1,250,902.62</b>	<b>5%</b>
Department <b>300 - Debt Service - School Totals</b>		<b>\$7,565,512.00</b>	<b>\$751,459.48</b>	<b>\$751,459.48</b>	<b>\$6,814,052.52</b>	<b>10%</b>
<b>EXPENSE TOTALS</b>		<b>\$7,565,512.00</b>	<b>\$751,459.48</b>	<b>\$751,459.48</b>	<b>\$6,814,052.52</b>	<b>10%</b>
Fund <b>300 - Debt Service Totals</b>						
<b>REVENUE TOTALS</b>		7,565,512.00	541,430.34	541,430.34	7,024,081.66	7%
<b>EXPENSE TOTALS</b>		7,565,512.00	751,459.48	751,459.48	6,814,052.52	10%
Fund <b>300 - Debt Service Net Gain (Loss)</b>		\$0.00	(\$210,029.14)	(\$210,029.14)	(\$210,029.14)	+++
Fund Type <b>Debt Service Funds Totals</b>						
<b>REVENUE TOTALS</b>		7,565,512.00	541,430.34	541,430.34	7,024,081.66	7%
<b>EXPENSE TOTALS</b>		7,565,512.00	751,459.48	751,459.48	6,814,052.52	10%
Fund Type <b>Debt Service Funds Net Gain (Loss)</b>		\$0.00	(\$210,029.14)	(\$210,029.14)	(\$210,029.14)	+++



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Fund Category	<b>Governmental Funds</b>					
Fund Type	<b>Capital Project Funds</b>					
Fund	<b>426 - Capital Project - KFRC</b>					
	<b>EXPENSE</b>					
	Department <b>805 - KFRC Capital Projects</b>					
	<i>Capital Projects</i>					
452.140	Design Services	.00	.00	.00	.00	+++
	<i>Capital Projects Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Department <b>805 - KFRC Capital Projects Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	<b>EXPENSE TOTALS</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Fund <b>426 - Capital Project - KFRC Totals</b>					
	<b>REVENUE TOTALS</b>	.00	.00	.00	.00	+++
	<b>EXPENSE TOTALS</b>	.00	.00	.00	.00	+++
Fund	<b>426 - Capital Project - KFRC Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>Capital Project Funds</b>						
Fund <b>428 - Capital Project - (KFRC)</b>						
<b>EXPENSE</b>						
Department <b>805 - KFRC Capital Projects</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	109.87	109.87	(109.87)	+++
420.110	Unemployment Taxes	.00	.01	.01	(.01)	+++
420.120	FICA Taxes	.00	8.11	8.11	(8.11)	+++
420.130	Group Insurance	.00	26.37	26.37	(26.37)	+++
420.140	Retirement	.00	23.98	23.98	(23.98)	+++
420.150	Workers Compensation	.00	2.87	2.87	(2.87)	+++
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$171.21</u>	<u>\$171.21</u>	<u>(\$171.21)</u>	<u>+++</u>
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
452.150	Construction Service	.00	423.84	423.84	(423.84)	+++
<i>Capital Projects Totals</i>		<u>\$0.00</u>	<u>\$423.84</u>	<u>\$423.84</u>	<u>(\$423.84)</u>	<u>+++</u>
Department <b>805 - KFRC Capital Projects Totals</b>		<u>\$0.00</u>	<u>\$595.05</u>	<u>\$595.05</u>	<u>(\$595.05)</u>	<u>+++</u>
<b>EXPENSE TOTALS</b>		<u>\$0.00</u>	<u>\$595.05</u>	<u>\$595.05</u>	<u>(\$595.05)</u>	<u>+++</u>
Fund <b>428 - Capital Project - (KFRC) Totals</b>						
<b>REVENUE TOTALS</b>		.00	.00	.00	.00	+++
<b>EXPENSE TOTALS</b>		.00	595.05	595.05	(595.05)	+++
Fund <b>428 - Capital Project - (KFRC) Net Gain (Loss)</b>		<u>\$0.00</u>	<u>(\$595.05)</u>	<u>(\$595.05)</u>	<u>(\$595.05)</u>	<u>+++</u>



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Fund Category <b>Governmental Funds</b>						
Fund Type <b>Capital Project Funds</b>						
Fund <b>432 - Grants - Capital Projects</b>						
<b>EXPENSE</b>						
Department <b>321 - American Relief Plan (ARPA)</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	29.49	29.49	(29.49)	+++
420.120	FICA Taxes	.00	2.17	2.17	(2.17)	+++
420.130	Group Insurance	.00	27.11	27.11	(27.11)	+++
420.140	Retirement	.00	6.49	6.49	(6.49)	+++
420.150	Workers Compensation	.00	.09	.09	(.09)	+++
<i>Personnel Services Totals</i>		<b>\$0.00</b>	<b>\$65.35</b>	<b>\$65.35</b>	<b>(\$65.35)</b>	<b>+++</b>
<i>Capital Projects</i>						
452.150	Construction Service	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Department <b>321 - American Relief Plan (ARPA) Totals</b>		<b>\$0.00</b>	<b>\$65.35</b>	<b>\$65.35</b>	<b>(\$65.35)</b>	<b>+++</b>
Department <b>322 - Local Govt Lost Revenue Relief</b>						
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
452.150	Construction Service	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Department <b>322 - Local Govt Lost Revenue Relief Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Department <b>323 - PKIMC Space Analysis &amp; Planning</b>						
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Department <b>323 - PKIMC Space Analysis &amp; Planning Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$65.35</b>	<b>\$65.35</b>	<b>(\$65.35)</b>	<b>+++</b>
Fund <b>432 - Grants - Capital Projects Totals</b>						
<b>REVENUE TOTALS</b>		.00	.00	.00	.00	+++
<b>EXPENSE TOTALS</b>		.00	65.35	65.35	(65.35)	+++
Fund <b>432 - Grants - Capital Projects Net Gain (Loss)</b>		<b>\$0.00</b>	<b>(\$65.35)</b>	<b>(\$65.35)</b>	<b>(\$65.35)</b>	<b>+++</b>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Capital Project Funds</b>						
Fund <b>445 - Capital Project - Long Term Care</b>						
EXPENSE						
Department <b>742 - Elder Care</b>						
Capital Projects						
452.150	Construction Service	.00	.00	.00	.00	+++
	<i>Capital Projects Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Department <b>742 - Elder Care Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	<b>EXPENSE TOTALS</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	Fund <b>445 - Capital Project - Long Term Care Totals</b>					
	<b>REVENUE TOTALS</b>	.00	.00	.00	.00	+++
	<b>EXPENSE TOTALS</b>	.00	.00	.00	.00	+++
	Fund <b>445 - Capital Project - Long Term Care Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Capital Project Funds</b>						
Fund <b>469 - Renewal &amp; Replacement Projects</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Property Tax</i>						
311.100	Real Property Tax	.00	1,531,061.64	1,531,061.64	(1,531,061.64)	+++
311.200	Personal Property Tax	.00	169,197.69	169,197.69	(169,197.69)	+++
<i>Property Tax Totals</i>		<u>\$0.00</u>	<u>\$1,700,259.33</u>	<u>\$1,700,259.33</u>	<u>(\$1,700,259.33)</u>	<u>+++</u>
Department <b>000 - Fund Revenues Totals</b>		<u>\$0.00</u>	<u>\$1,700,259.33</u>	<u>\$1,700,259.33</u>	<u>(\$1,700,259.33)</u>	<u>+++</u>
<b>REVENUE TOTALS</b>		<u>\$0.00</u>	<u>\$1,700,259.33</u>	<u>\$1,700,259.33</u>	<u>(\$1,700,259.33)</u>	<u>+++</u>
<b>EXPENSE</b>						
Department <b>165 - General Administration</b>						
<i>Support Goods &amp; Services</i>						
450.320	Bad Debt Expense	.00	.36	.36	(.36)	+++
<i>Support Goods &amp; Services Totals</i>		<u>\$0.00</u>	<u>\$0.36</u>	<u>\$0.36</u>	<u>(\$0.36)</u>	<u>+++</u>
Department <b>165 - General Administration Totals</b>		<u>\$0.00</u>	<u>\$0.36</u>	<u>\$0.36</u>	<u>(\$0.36)</u>	<u>+++</u>
Department <b>614 - Renewal &amp; Replacement Projects</b>						
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
452.150	Construction Service	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Department <b>614 - Renewal &amp; Replacement Projects Totals</b>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<b>EXPENSE TOTALS</b>		<u>\$0.00</u>	<u>\$0.36</u>	<u>\$0.36</u>	<u>(\$0.36)</u>	<u>+++</u>
Fund <b>469 - Renewal &amp; Replacement Projects Totals</b>						
<b>REVENUE TOTALS</b>		<u>.00</u>	<u>1,700,259.33</u>	<u>1,700,259.33</u>	<u>(1,700,259.33)</u>	<u>+++</u>
<b>EXPENSE TOTALS</b>		<u>.00</u>	<u>.36</u>	<u>.36</u>	<u>(.36)</u>	<u>+++</u>
Fund <b>469 - Renewal &amp; Replacement Projects Net Gain (Loss)</b>		<u>\$0.00</u>	<u>\$1,700,258.97</u>	<u>\$1,700,258.97</u>	<u>\$1,700,258.97</u>	<u>+++</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Capital Project Funds</b>						
Fund <b>470 - School R&amp;R Facilities Bond Proj</b>						
<b>EXPENSE</b>						
Department <b>536 - 2015 School Facilities Bond</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	339.13	339.13	(339.13)	+++
420.110	Unemployment Taxes	.00	.03	.03	(.03)	+++
420.120	FICA Taxes	.00	24.95	24.95	(24.95)	+++
420.130	Group Insurance	.00	108.45	108.45	(108.45)	+++
420.140	Retirement	.00	74.60	74.60	(74.60)	+++
420.150	Workers Compensation	.00	1.09	1.09	(1.09)	+++
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$548.25</u>	<u>\$548.25</u>	<u>(\$548.25)</u>	<u>+++</u>
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
452.150	Construction Service	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
Department <b>536 - 2015 School Facilities Bond Totals</b>		<u>\$0.00</u>	<u>\$548.25</u>	<u>\$548.25</u>	<u>(\$548.25)</u>	<u>+++</u>
<b>EXPENSE TOTALS</b>		<u>\$0.00</u>	<u>\$548.25</u>	<u>\$548.25</u>	<u>(\$548.25)</u>	<u>+++</u>
Fund <b>470 - School R&amp;R Facilities Bond Proj Totals</b>						
<b>REVENUE TOTALS</b>		.00	.00	.00	.00	+++
<b>EXPENSE TOTALS</b>		.00	548.25	548.25	(548.25)	+++
Fund <b>470 - School R&amp;R Facilities Bond Proj Net Gain (Loss)</b>		<u>\$0.00</u>	<u>(\$548.25)</u>	<u>(\$548.25)</u>	<u>(\$548.25)</u>	<u>+++</u>





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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Governmental Funds</b>						
Fund Type <b>Capital Project Funds</b>						
Fund <b>490 - Capital Project - Solid Waste</b>						
<b>EXPENSE</b>						
Department <b>712 - Leachate Aeration</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	479.25	479.25	(479.25)	+++
420.110	Unemployment Taxes	.00	.04	.04	(.04)	+++
420.120	FICA Taxes	.00	35.58	35.58	(35.58)	+++
420.130	Group Insurance	.00	93.03	93.03	(93.03)	+++
420.140	Retirement	.00	104.96	104.96	(104.96)	+++
420.150	Workers Compensation	.00	13.50	13.50	(13.50)	+++
<i>Personnel Services Totals</i>		<b>\$0.00</b>	<b>\$726.36</b>	<b>\$726.36</b>	<b>(\$726.36)</b>	<b>+++</b>
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
452.150	Construction Service	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Department <b>712 - Leachate Aeration Totals</b>		<b>\$0.00</b>	<b>\$726.36</b>	<b>\$726.36</b>	<b>(\$726.36)</b>	<b>+++</b>
Department <b>713 - Landfill Stage 3 Closure</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	294.90	294.90	(294.90)	+++
420.110	Unemployment Taxes	.00	.05	.05	(.05)	+++
420.120	FICA Taxes	.00	21.85	21.85	(21.85)	+++
420.130	Group Insurance	.00	93.02	93.02	(93.02)	+++
420.140	Retirement	.00	64.39	64.39	(64.39)	+++
420.150	Workers Compensation	.00	6.01	6.01	(6.01)	+++
<i>Personnel Services Totals</i>		<b>\$0.00</b>	<b>\$480.22</b>	<b>\$480.22</b>	<b>(\$480.22)</b>	<b>+++</b>
<i>Professional Services</i>						
430.140	Contracted Services	.00	.00	.00	.00	+++
<i>Professional Services Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<i>Capital Projects</i>						
452.140	Design Services	.00	.00	.00	.00	+++
<i>Capital Projects Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Department <b>713 - Landfill Stage 3 Closure Totals</b>		<b>\$0.00</b>	<b>\$480.22</b>	<b>\$480.22</b>	<b>(\$480.22)</b>	<b>+++</b>
<b>EXPENSE TOTALS</b>		<b>\$0.00</b>	<b>\$1,206.58</b>	<b>\$1,206.58</b>	<b>(\$1,206.58)</b>	<b>+++</b>
Fund <b>490 - Capital Project - Solid Waste Totals</b>						
<b>REVENUE TOTALS</b>		.00	.00	.00	.00	+++
<b>EXPENSE TOTALS</b>		.00	1,206.58	1,206.58	(1,206.58)	+++



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category	<b>Governmental Funds</b>					
Fund Type	<b>Capital Project Funds</b>					
Fund	<b>490 - Capital Project - Solid Waste</b> Net Gain (Loss)	\$0.00	(\$1,206.58)	(\$1,206.58)	(\$1,206.58)	+++
Fund Type	<b>Capital Project Funds</b> Totals					
	REVENUE TOTALS	.00	1,700,259.33	1,700,259.33	(1,700,259.33)	+++
	EXPENSE TOTALS	.00	2,415.59	2,415.59	(2,415.59)	+++
Fund Type	<b>Capital Project Funds</b> Net Gain (Loss)	\$0.00	\$1,697,843.74	\$1,697,843.74	\$1,697,843.74	+++
Fund Category	<b>Governmental Funds</b> Totals					
	REVENUE TOTALS	32,047,231.00	18,283,924.46	18,283,924.46	13,763,306.54	57%
	EXPENSE TOTALS	32,047,231.00	2,977,431.56	2,977,431.56	29,069,799.44	9%
Fund Category	<b>Governmental Funds</b> Net Gain (Loss)	\$0.00	\$15,306,492.90	\$15,306,492.90	\$15,306,492.90	+++



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<b>Fund Category Proprietary Funds</b>						
<b>Fund Type Enterprise Funds</b>						
<b>Fund 530 - Solid Waste Disposal Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Penalties &amp; Interest Tax</i>						
319.100	Penalties & Interest	4,000.00	.00	.00	4,000.00	0
	<i>Penalties &amp; Interest Tax Totals</i>	<u>\$4,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,000.00</u>	<u>0%</u>
<i>State Shared Revenues</i>						
335.190	PERS on Behalf Payment	21,684.00	839.86	839.86	20,844.14	4
	<i>State Shared Revenues Totals</i>	<u>\$21,684.00</u>	<u>\$839.86</u>	<u>\$839.86</u>	<u>\$20,844.14</u>	<u>4%</u>
<i>Charges for Services</i>						
340.160	Dump Fee - Customer	620,000.00	.00	.00	620,000.00	0
340.170	Dump Fee - Alaska Waste	3,000,000.00	.00	.00	3,000,000.00	0
340.171	Dump Fee - USCG	375,000.00	.00	.00	375,000.00	0
340.172	Waste Screenings	24,000.00	.00	.00	24,000.00	0
340.173	Metals	60,000.00	.00	.00	60,000.00	0
	<i>Charges for Services Totals</i>	<u>\$4,079,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,079,000.00</u>	<u>0%</u>
<i>Interest Earnings</i>						
361.100	Interest Earnings	160,000.00	.00	.00	160,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$160,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$160,000.00</u>	<u>0%</u>
<i>Miscellaneous - Classified</i>						
380.220	Recycle Metals	30,000.00	1,480.45	1,480.45	28,519.55	5
	<i>Miscellaneous - Classified Totals</i>	<u>\$30,000.00</u>	<u>\$1,480.45</u>	<u>\$1,480.45</u>	<u>\$28,519.55</u>	<u>5%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$4,294,684.00</u>	<u>\$2,320.31</u>	<u>\$2,320.31</u>	<u>\$4,292,363.69</u>	<u>0%</u>
	<b>REVENUE TOTALS</b>	<u>\$4,294,684.00</u>	<u>\$2,320.31</u>	<u>\$2,320.31</u>	<u>\$4,292,363.69</u>	<u>0%</u>
<b>EXPENSE</b>						
Department <b>731 - Waste Disposal</b>						
<i>Personnel Services</i>						
410.110	Salaries	776,459.00	47,429.78	47,429.78	729,029.22	6
410.120	Temporary Help	7,304.00	702.29	702.29	6,601.71	10
410.130	Overtime	23,122.00	977.96	977.96	22,144.04	4
410.140	Allocated Salaries	25,000.00	.00	.00	25,000.00	0
410.152	Cell Phone Stipend	5,364.00	406.00	406.00	4,958.00	8
420.110	Unemployment Taxes	82.00	4.42	4.42	77.58	5
420.120	FICA Taxes	62,137.00	3,685.23	3,685.23	58,451.77	6
420.130	Group Insurance	250,032.00	11,189.72	11,189.72	238,842.28	4
420.140	Retirement	200,695.00	11,058.05	11,058.05	189,636.95	6
420.150	Workers Compensation	31,072.00	1,827.80	1,827.80	29,244.20	6
	<i>Personnel Services Totals</i>	<u>\$1,381,267.00</u>	<u>\$77,281.25</u>	<u>\$77,281.25</u>	<u>\$1,303,985.75</u>	<u>6%</u>



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<b>Fund Category Proprietary Funds</b>						
<b>Fund Type Enterprise Funds</b>						
<b>Fund 530 - Solid Waste Disposal Fund</b>						
<b>EXPENSE</b>						
Department <b>731 - Waste Disposal</b>						
<i>Professional Services</i>						
430.130	Consultants	125,000.00	.00	.00	125,000.00	0
430.140	Contracted Services	100,000.00	3,378.90	3,378.90	96,621.10	3
430.144	Design Services	40,000.00	.00	.00	40,000.00	0
430.145	Junk Removal Services	5,000.00	.00	.00	5,000.00	0
430.146	Metals Processing	50,000.00	2,417.36	2,417.36	47,582.64	5
430.147	Litter Pickup	15,000.00	.00	.00	15,000.00	0
430.164	Construction Services	120,000.00	.00	.00	120,000.00	0
430.166	Laboratory Services	70,000.00	.00	.00	70,000.00	0
<i>Professional Services Totals</i>		<b>\$525,000.00</b>	<b>\$5,796.26</b>	<b>\$5,796.26</b>	<b>\$519,203.74</b>	<b>1%</b>
<i>Legal Services</i>						
431.120	Legal Fees	5,000.00	.00	.00	5,000.00	0
<i>Legal Services Totals</i>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0%</b>
<i>Contributions</i>						
448.322	Senior Citizen Support	40,000.00	.00	.00	40,000.00	0
448.902	Donated Trash Disposal	140,000.00	.00	.00	140,000.00	0
<i>Contributions Totals</i>		<b>\$180,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,000.00</b>	<b>0%</b>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	500.00	.00	.00	500.00	0
450.110	Operating Supplies	80,000.00	81.32	81.32	79,918.68	0
450.111	Chemicals	100,000.00	.00	.00	100,000.00	0
450.112	Hazardous Waste Material	100,000.00	.00	.00	100,000.00	0
450.120	Printing / Binding	600.00	.00	.00	600.00	0
450.130	Postage	500.00	.00	.00	500.00	0
450.140	Dues / Books / Periodicals	1,500.00	.00	.00	1,500.00	0
450.170	Machinery / Equipment <\$5000	45,000.00	1,558.00	1,558.00	43,442.00	3
450.180	Equipment Rental	20,000.00	.00	.00	20,000.00	0
450.221	Property Insurance	7,500.00	.00	.00	7,500.00	0
450.222	General Liability Insurance Coverage	9,700.00	.00	.00	9,700.00	0
450.224	Insurance Coverage Discounts	(4,000.00)	.00	.00	(4,000.00)	0
450.226	Mobile Equipment Insurance	7,600.00	.00	.00	7,600.00	0
450.230	Advertising / Hearings	4,250.00	.00	.00	4,250.00	0
450.231	Outreach (SWAB/Public Education)	10,000.00	.00	.00	10,000.00	0
450.270	Continuing Education	14,000.00	.00	.00	14,000.00	0
450.280	Staff Training	5,000.00	.00	.00	5,000.00	0



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Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Proprietary Funds</b>						
<b>Fund Type Enterprise Funds</b>						
<b>Fund 530 - Solid Waste Disposal Fund</b>						
<b>EXPENSE</b>						
Department <b>731 - Waste Disposal</b>						
<i>Support Goods &amp; Services</i>						
450.300	Travel / Per Diem	6,000.00	.00	.00	6,000.00	0
450.340	Telephone/Communications	2,200.00	.00	.00	2,200.00	0
450.350	Electricity	112,500.00	.00	.00	112,500.00	0
450.360	Fuel - Heating	30,000.00	.00	.00	30,000.00	0
450.365	Fuel - Vehicle	29,500.00	102.92	102.92	29,397.08	0
450.380	Snow Removal / Sanding	14,500.00	.00	.00	14,500.00	0
450.392	Septic Tank Disposal	2,000.00	.00	.00	2,000.00	0
450.430	Maint & Repairs	85,000.00	2,475.07	2,475.07	82,524.93	3
450.432	Baler Maint	50,000.00	.00	.00	50,000.00	0
450.434	Building Maint & Repairs	10,000.00	.00	.00	10,000.00	0
450.435	Maint Agreements	25,000.00	.00	.00	25,000.00	0
450.440	Auto Maint & Repairs	12,500.00	.00	.00	12,500.00	0
450.450	Contingencies	5,032.00	.00	.00	5,032.00	0
450.451	Licenses & Permits	12,500.00	245.00	245.00	12,255.00	2
450.461	Safety Supplies	9,000.00	.00	.00	9,000.00	0
450.496	Credit Card Fees	1,500.00	.00	.00	1,500.00	0
450.510	Recycling Services	300,000.00	.00	.00	300,000.00	0
450.540	Clothing Allowance	5,600.00	47.48	47.48	5,552.52	1
450.541	Protective Equipment	2,500.00	.00	.00	2,500.00	0
	<i>Support Goods &amp; Services Totals</i>	<b>\$1,117,482.00</b>	<b>\$4,509.79</b>	<b>\$4,509.79</b>	<b>\$1,112,972.21</b>	<b>0%</b>
<i>Equipment</i>						
466.220	Auto Liability Insurance	2,750.00	.00	.00	2,750.00	0
	<i>Equipment Totals</i>	<b>\$2,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,750.00</b>	<b>0%</b>
<i>Capital Outlay</i>						
470.100	Machinery / Equipment >\$5000	575,000.00	.00	.00	575,000.00	0
	<i>Capital Outlay Totals</i>	<b>\$575,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$575,000.00</b>	<b>0%</b>
<i>Depreciation</i>						
472.020	Depr -Buildings	42,055.00	.00	.00	42,055.00	0
472.030	Depr- Site Improvement	176,127.00	.00	.00	176,127.00	0
472.120	Depr-Machinery / Equipment	76,435.00	.00	.00	76,435.00	0
	<i>Depreciation Totals</i>	<b>\$294,617.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$294,617.00</b>	<b>0%</b>
<i>Debt Service - Interest</i>						
476.105	Loan - Interest	169,568.00	.00	.00	169,568.00	0



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>530 - Solid Waste Disposal Fund</b>						
EXPENSE						
Department <b>731 - Waste Disposal</b>						
<i>Debt Service - Interest</i>						
476.277	Revenue Bond 2011 Three - Interest	44,000.00	.00	.00	44,000.00	0
	<i>Debt Service - Interest Totals</i>	<u>\$213,568.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$213,568.00</u>	<u>0%</u>
	Department <b>731 - Waste Disposal Totals</b>	<u>\$4,294,684.00</u>	<u>\$87,587.30</u>	<u>\$87,587.30</u>	<u>\$4,207,096.70</u>	<u>2%</u>
	EXPENSE TOTALS	<u>\$4,294,684.00</u>	<u>\$87,587.30</u>	<u>\$87,587.30</u>	<u>\$4,207,096.70</u>	<u>2%</u>
	Fund <b>530 - Solid Waste Disposal Fund Totals</b>					
	REVENUE TOTALS	4,294,684.00	2,320.31	2,320.31	4,292,363.69	0%
	EXPENSE TOTALS	4,294,684.00	87,587.30	87,587.30	4,207,096.70	2%
	Fund <b>530 - Solid Waste Disposal Fund Net Gain (Loss)</b>	\$0.00	(\$85,266.99)	(\$85,266.99)	(\$85,266.99)	+++



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>540 - Hospital Fund</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Interest Earnings</i>						
361.100	Interest Earnings	85,000.00	.00	.00	85,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$85,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$85,000.00</u>	<u>0%</u>
<i>Miscellaneous - Classified</i>						
380.916	Providence Lease	1,384,272.00	115,356.00	115,356.00	1,268,916.00	8
	<i>Miscellaneous - Classified Totals</i>	<u>\$1,384,272.00</u>	<u>\$115,356.00</u>	<u>\$115,356.00</u>	<u>\$1,268,916.00</u>	<u>8%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$1,469,272.00</u>	<u>\$115,356.00</u>	<u>\$115,356.00</u>	<u>\$1,353,916.00</u>	<u>8%</u>
	<b>REVENUE TOTALS</b>	<u>\$1,469,272.00</u>	<u>\$115,356.00</u>	<u>\$115,356.00</u>	<u>\$1,353,916.00</u>	<u>8%</u>
<b>EXPENSE</b>						
Department <b>740 - Hospital Enterprise Fund</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	117.96	117.96	(117.96)	+++
410.140	Allocated Salaries	40,319.00	.00	.00	40,319.00	0
420.120	FICA Taxes	.00	5.75	5.75	(5.75)	+++
420.130	Group Insurance	.00	44.73	44.73	(44.73)	+++
420.140	Retirement	.00	17.19	17.19	(17.19)	+++
420.150	Workers Compensation	.00	.25	.25	(.25)	+++
	<i>Personnel Services Totals</i>	<u>\$40,319.00</u>	<u>\$185.88</u>	<u>\$185.88</u>	<u>\$40,133.12</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.450	Contingencies	368,861.00	.00	.00	368,861.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$368,861.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$368,861.00</u>	<u>0%</u>
<i>Depreciation</i>						
472.020	Depr -Buildings	758,103.00	.00	.00	758,103.00	0
472.030	Depr- Site Improvement	298,217.00	.00	.00	298,217.00	0
472.120	Depr-Machinery / Equipment	3,772.00	.00	.00	3,772.00	0
	<i>Depreciation Totals</i>	<u>\$1,060,092.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,060,092.00</u>	<u>0%</u>
	Department <b>740 - Hospital Enterprise Fund Totals</b>	<u>\$1,469,272.00</u>	<u>\$185.88</u>	<u>\$185.88</u>	<u>\$1,469,086.12</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,469,272.00</u>	<u>\$185.88</u>	<u>\$185.88</u>	<u>\$1,469,086.12</u>	<u>0%</u>
	Fund <b>540 - Hospital Fund Totals</b>					
	<b>REVENUE TOTALS</b>	1,469,272.00	115,356.00	115,356.00	1,353,916.00	8%
	<b>EXPENSE TOTALS</b>	1,469,272.00	185.88	185.88	1,469,086.12	0%
	Fund <b>540 - Hospital Fund Net Gain (Loss)</b>	\$0.00	\$115,170.12	\$115,170.12	\$115,170.12	+++



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>545 - Long Term Care Center</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Interest Earnings</i>						
361.100	Interest Earnings	70,000.00	.00	.00	70,000.00	0
	<i>Interest Earnings Totals</i>	<u>\$70,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$70,000.00</u>	<u>0%</u>
<i>Rents &amp; Royalties</i>						
380.918	LTC Lease	1,043,628.00	86,969.00	86,969.00	956,659.00	8
	<i>Rents &amp; Royalties Totals</i>	<u>\$1,043,628.00</u>	<u>\$86,969.00</u>	<u>\$86,969.00</u>	<u>\$956,659.00</u>	<u>8%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$1,113,628.00</u>	<u>\$86,969.00</u>	<u>\$86,969.00</u>	<u>\$1,026,659.00</u>	<u>8%</u>
	<b>REVENUE TOTALS</b>	<u>\$1,113,628.00</u>	<u>\$86,969.00</u>	<u>\$86,969.00</u>	<u>\$1,026,659.00</u>	<u>8%</u>
<b>EXPENSE</b>						
Department <b>742 - Elder Care</b>						
<i>Professional Services</i>						
430.140	Contracted Services	10,000.00	.00	.00	10,000.00	0
	<i>Professional Services Totals</i>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>0%</u>
<i>Legal Services</i>						
431.120	Legal Fees	2,500.00	.00	.00	2,500.00	0
	<i>Legal Services Totals</i>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,500.00</u>	<u>0%</u>
<i>Support Goods &amp; Services</i>						
450.221	Property Insurance	50,000.00	.00	.00	50,000.00	0
450.222	General Liability Insurance Coverage	1,500.00	.00	.00	1,500.00	0
450.224	Insurance Coverage Discounts	(14,000.00)	.00	.00	(14,000.00)	0
450.450	Contingencies	427,064.00	.00	.00	427,064.00	0
	<i>Support Goods &amp; Services Totals</i>	<u>\$464,564.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$464,564.00</u>	<u>0%</u>
<i>Depreciation</i>						
472.020	Depr -Buildings	518,933.00	.00	.00	518,933.00	0
	<i>Depreciation Totals</i>	<u>\$518,933.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$518,933.00</u>	<u>0%</u>
<i>Debt Service - Interest</i>						
476.244	Revenue Bond 2013B - Interest	117,631.00	.00	.00	117,631.00	0
	<i>Debt Service - Interest Totals</i>	<u>\$117,631.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$117,631.00</u>	<u>0%</u>
	Department <b>742 - Elder Care Totals</b>	<u>\$1,113,628.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,113,628.00</u>	<u>0%</u>





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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>545 - Long Term Care Center</b>						
<b>EXPENSE</b>						
Department <b>743 - Fuel Tank Line Leak - LTC</b>						
<i>Personnel Services</i>						
410.110	Salaries	.00	66.36	66.36	(66.36)	+++
410.120	Temporary Help	.00	17.56	17.56	(17.56)	+++
420.120	FICA Taxes	.00	6.27	6.27	(6.27)	+++
420.130	Group Insurance	.00	13.18	13.18	(13.18)	+++
420.140	Retirement	.00	14.48	14.48	(14.48)	+++
420.150	Workers Compensation	.00	2.80	2.80	(2.80)	+++
<i>Personnel Services Totals</i>		<u>\$0.00</u>	<u>\$120.65</u>	<u>\$120.65</u>	<u>(\$120.65)</u>	<u>+++</u>
Department <b>743 - Fuel Tank Line Leak - LTC Totals</b>		<u>\$0.00</u>	<u>\$120.65</u>	<u>\$120.65</u>	<u>(\$120.65)</u>	<u>+++</u>
<b>EXPENSE TOTALS</b>		<u>\$1,113,628.00</u>	<u>\$120.65</u>	<u>\$120.65</u>	<u>\$1,113,507.35</u>	<u>0%</u>
Fund <b>545 - Long Term Care Center Totals</b>						
<b>REVENUE TOTALS</b>		<u>1,113,628.00</u>	<u>86,969.00</u>	<u>86,969.00</u>	<u>1,026,659.00</u>	<u>8%</u>
<b>EXPENSE TOTALS</b>		<u>1,113,628.00</u>	<u>120.65</u>	<u>120.65</u>	<u>1,113,507.35</u>	<u>0%</u>
Fund <b>545 - Long Term Care Center Net Gain (Loss)</b>		<u>\$0.00</u>	<u>\$86,848.35</u>	<u>\$86,848.35</u>	<u>\$86,848.35</u>	<u>+++</u>



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<b>Fund Category Proprietary Funds</b>						
<b>Fund Type Enterprise Funds</b>						
<b>Fund 555 - KFRC</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>State Shared Revenues</i>						
335.190	PERS on Behalf Payment	3,015.00	164.70	164.70	2,850.30	5
	<i>State Shared Revenues Totals</i>	<b>\$3,015.00</b>	<b>\$164.70</b>	<b>\$164.70</b>	<b>\$2,850.30</b>	<b>5%</b>
<i>Interest Earnings</i>						
361.104	Loan Interest	28,586.00	2,569.21	2,569.21	26,016.79	9
	<i>Interest Earnings Totals</i>	<b>\$28,586.00</b>	<b>\$2,569.21</b>	<b>\$2,569.21</b>	<b>\$26,016.79</b>	<b>9%</b>
<i>Rents &amp; Royalties</i>						
363.300	NOAA Lease (through GSA)	602,472.00	53,236.00	53,236.00	549,236.00	9
363.303	Natural Resources Conservation (through GSA)	26,311.00	2,192.62	2,192.62	24,118.38	8
363.320	Fish & Game Lease	62,178.00	.00	.00	62,178.00	0
363.340	KFRC Reception Revenue	500.00	818.70	818.70	(318.70)	164
363.350	Kodiak Regional Aquaculture Association	18,924.00	2,237.06	2,237.06	16,686.94	12
	<i>Rents &amp; Royalties Totals</i>	<b>\$710,385.00</b>	<b>\$58,484.38</b>	<b>\$58,484.38</b>	<b>\$651,900.62</b>	<b>8%</b>
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	833,315.00	.00	.00	833,315.00	0
	<i>Other Financing Sources Totals</i>	<b>\$833,315.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$833,315.00</b>	<b>0%</b>
	Department <b>000 - Fund Revenues Totals</b>	<b>\$1,575,301.00</b>	<b>\$61,218.29</b>	<b>\$61,218.29</b>	<b>\$1,514,082.71</b>	<b>4%</b>
	<b>REVENUE TOTALS</b>	<b>\$1,575,301.00</b>	<b>\$61,218.29</b>	<b>\$61,218.29</b>	<b>\$1,514,082.71</b>	<b>4%</b>
<b>EXPENSE</b>						
Department <b>758 - Research Facility</b>						
<i>Personnel Services</i>						
410.110	Salaries	110,195.00	5,847.45	5,847.45	104,347.55	5
410.120	Temporary Help	5,478.00	17.56	17.56	5,460.44	0
410.130	Overtime	.00	69.71	69.71	(69.71)	+++
410.140	Allocated Salaries	24,000.00	.00	.00	24,000.00	0
410.152	Cell Phone Stipend	1,920.00	140.00	140.00	1,780.00	7
420.110	Unemployment Taxes	12.00	.58	.58	11.42	5
420.120	FICA Taxes	8,996.00	444.44	444.44	8,551.56	5
420.130	Group Insurance	34,979.00	1,469.23	1,469.23	33,509.77	4
420.140	Retirement	27,659.00	1,402.83	1,402.83	26,256.17	5
420.150	Workers Compensation	4,279.00	220.01	220.01	4,058.99	5
	<i>Personnel Services Totals</i>	<b>\$217,518.00</b>	<b>\$9,611.81</b>	<b>\$9,611.81</b>	<b>\$207,906.19</b>	<b>4%</b>
<i>Support Goods &amp; Services</i>						
450.100	Office Supplies	300.00	.00	.00	300.00	0
450.110	Operating Supplies	2,000.00	.00	.00	2,000.00	0



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Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>555 - KFRC</b>						
<b>EXPENSE</b>						
Department <b>758 - Research Facility</b>						
<i>Support Goods &amp; Services</i>						
450.160	Furniture / Fixtures	500.00	.00	.00	500.00	0
450.270	Continuing Education	2,000.00	.00	.00	2,000.00	0
450.300	Travel / Per Diem	1,000.00	.00	.00	1,000.00	0
450.340	Telephone/Communications	1,800.00	112.64	112.64	1,687.36	6
450.365	Fuel - Vehicle	2,000.00	73.63	73.63	1,926.37	4
450.435	Maint Agreements	25,000.00	1,560.00	1,560.00	23,440.00	6
450.440	Auto Maint & Repairs	3,000.00	.00	.00	3,000.00	0
450.461	Safety Supplies	3,000.00	.00	.00	3,000.00	0
450.540	Clothing Allowance	700.00	.00	.00	700.00	0
<i>Support Goods &amp; Services Totals</i>		<b>\$41,300.00</b>	<b>\$1,746.27</b>	<b>\$1,746.27</b>	<b>\$39,553.73</b>	<b>4%</b>
<i>Depreciation</i>						
472.020	Depr -Buildings	595,000.00	.00	.00	595,000.00	0
472.030	Depr- Site Improvement	102,000.00	.00	.00	102,000.00	0
<i>Depreciation Totals</i>		<b>\$697,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$697,000.00</b>	<b>0%</b>
<i>Cleaning / Janitor / Etc</i>						
480.130	Contracted Services	75,000.00	.00	.00	75,000.00	0
<i>Cleaning / Janitor / Etc Totals</i>		<b>\$75,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>0%</b>
<i>Heating</i>						
481.120	Fuel	25,000.00	5,598.43	5,598.43	19,401.57	22
481.130	System Maint & Repair	25,000.00	.00	.00	25,000.00	0
<i>Heating Totals</i>		<b>\$50,000.00</b>	<b>\$5,598.43</b>	<b>\$5,598.43</b>	<b>\$44,401.57</b>	<b>11%</b>
<i>Electrical</i>						
482.110	Electrical - Light & Power	200,000.00	.00	.00	200,000.00	0
482.120	Replacement Parts	15,000.00	.00	.00	15,000.00	0
482.140	System Maint & Repair	25,000.00	.00	.00	25,000.00	0
<i>Electrical Totals</i>		<b>\$240,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>	<b>0%</b>
<i>Plumbing</i>						
483.110	Water	60,000.00	.00	.00	60,000.00	0
483.120	Supplies	3,000.00	.00	.00	3,000.00	0
483.130	System Maint & Repair	25,000.00	50.98	50.98	24,949.02	0
483.140	Sea Water Pump Repairs	10,000.00	.00	.00	10,000.00	0
<i>Plumbing Totals</i>		<b>\$98,000.00</b>	<b>\$50.98</b>	<b>\$50.98</b>	<b>\$97,949.02</b>	<b>0%</b>



**KODIAK ISLAND  
BOROUGH**

**FY24 Income Statement**

Through 07/31/23  
Detail Listing  
Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>555 - KFRC</b>						
<b>EXPENSE</b>						
Department <b>758 - Research Facility</b>						
<i>Air Conditioning</i>						
484.110	Utilities - Ventilate	5,000.00	.00	.00	5,000.00	0
484.120	System Maint & Repair	10,000.00	.00	.00	10,000.00	0
<i>Air Conditioning Totals</i>		<u>\$15,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,000.00</u>	<u>0%</u>
<i>Elevators</i>						
485.120	System Maint & Repair	10,000.00	.00	.00	10,000.00	0
<i>Elevators Totals</i>		<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>0%</u>
<i>Miscellaneous</i>						
486.140	Lawn / Landscape Maint	5,000.00	.00	.00	5,000.00	0
486.170	Machinery / Equipment	20,000.00	.00	.00	20,000.00	0
486.220	Insurance & Bonding	30,483.00	.00	.00	30,483.00	0
486.340	Telephone/Communications	7,000.00	.00	.00	7,000.00	0
486.380	Snow Removal / Disposal	15,000.00	.00	.00	15,000.00	0
486.390	Refuse Collection	9,000.00	.00	.00	9,000.00	0
486.430	Maint & Repairs	10,000.00	70.96	70.96	9,929.04	1
486.451	Licenses & Permits (KRFC)	10,000.00	.00	.00	10,000.00	0
<i>Miscellaneous Totals</i>		<u>\$106,483.00</u>	<u>\$70.96</u>	<u>\$70.96</u>	<u>\$106,412.04</u>	<u>0%</u>
<i>Building Repairs</i>						
487.430	Building Maint & Repairs	25,000.00	.00	.00	25,000.00	0
<i>Building Repairs Totals</i>		<u>\$25,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25,000.00</u>	<u>0%</u>
Department <b>758 - Research Facility Totals</b>		<u>\$1,575,301.00</u>	<u>\$17,078.45</u>	<u>\$17,078.45</u>	<u>\$1,558,222.55</u>	<u>1%</u>
<b>EXPENSE TOTALS</b>		<u>\$1,575,301.00</u>	<u>\$17,078.45</u>	<u>\$17,078.45</u>	<u>\$1,558,222.55</u>	<u>1%</u>
Fund <b>555 - KFRC Totals</b>						
<b>REVENUE TOTALS</b>		1,575,301.00	61,218.29	61,218.29	1,514,082.71	4%
<b>EXPENSE TOTALS</b>		1,575,301.00	17,078.45	17,078.45	1,558,222.55	1%
Fund <b>555 - KFRC Net Gain (Loss)</b>		\$0.00	\$44,139.84	\$44,139.84	\$44,139.84	+++



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>Fund Category Proprietary Funds</b>						
<b>Fund Type Enterprise Funds</b>						
<b>Fund 556 - Research Court Apartments</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Interest Earnings</i>						
361.100	Interest Earnings	2,400.00	.00	.00	2,400.00	0
	<i>Interest Earnings Totals</i>	<u>\$2,400.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,400.00</u>	<u>0%</u>
<i>Rents &amp; Royalties</i>						
363.321	Apartment Rent	91,830.00	7,652.50	7,652.50	84,177.50	8
	<i>Rents &amp; Royalties Totals</i>	<u>\$91,830.00</u>	<u>\$7,652.50</u>	<u>\$7,652.50</u>	<u>\$84,177.50</u>	<u>8%</u>
<i>Other Financing Sources</i>						
389.100	Use of Fund Balance	24,055.00	.00	.00	24,055.00	0
	<i>Other Financing Sources Totals</i>	<u>\$24,055.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$24,055.00</u>	<u>0%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$118,285.00</u>	<u>\$7,652.50</u>	<u>\$7,652.50</u>	<u>\$110,632.50</u>	<u>6%</u>
	<b>REVENUE TOTALS</b>	<u>\$118,285.00</u>	<u>\$7,652.50</u>	<u>\$7,652.50</u>	<u>\$110,632.50</u>	<u>6%</u>
<b>EXPENSE</b>						
Department <b>759 - Apartments</b>						
<i>Personnel Services</i>						
410.110	Salaries	7,530.00	97.66	97.66	7,432.34	1
420.110	Unemployment Taxes	1.00	.01	.01	.99	1
420.120	FICA Taxes	576.00	7.89	7.89	568.11	1
420.130	Group Insurance	3,463.00	19.90	19.90	3,443.10	1
420.140	Retirement	1,890.00	16.70	16.70	1,873.30	1
420.150	Workers Compensation	238.00	4.18	4.18	233.82	2
	<i>Personnel Services Totals</i>	<u>\$13,698.00</u>	<u>\$146.34</u>	<u>\$146.34</u>	<u>\$13,551.66</u>	<u>1%</u>
<i>Support Goods &amp; Services</i>						
450.221	Property Insurance	4,000.00	.00	.00	4,000.00	0
450.222	General Liability Insurance Coverage	120.00	.00	.00	120.00	0
450.224	Insurance Coverage Discounts	(1,000.00)	.00	.00	(1,000.00)	0
450.340	Telephone/Communications	1,200.00	112.64	112.64	1,087.36	9
	<i>Support Goods &amp; Services Totals</i>	<u>\$4,320.00</u>	<u>\$112.64</u>	<u>\$112.64</u>	<u>\$4,207.36</u>	<u>3%</u>
<i>Depreciation</i>						
472.030	Depr- Site Improvement	34,067.00	.00	.00	34,067.00	0
	<i>Depreciation Totals</i>	<u>\$34,067.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$34,067.00</u>	<u>0%</u>
<i>Cleaning / Janitor / Etc</i>						
480.130	Contracted Services	10,000.00	.00	.00	10,000.00	0
	<i>Cleaning / Janitor / Etc Totals</i>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>0%</u>



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Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>556 - Research Court Apartments</b>						
<b>EXPENSE</b>						
Department <b>759 - Apartments</b>						
<i>Heating</i>						
481.120	Fuel	15,000.00	.00	.00	15,000.00	0
481.130	System Maint & Repair	5,000.00	.00	.00	5,000.00	0
<i>Heating Totals</i>		<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>0%</u>
<i>Electrical</i>						
482.110	Electrical - Light & Power	7,500.00	.00	.00	7,500.00	0
482.120	Replacement Parts	1,000.00	.00	.00	1,000.00	0
482.140	System Maint & Repair	2,500.00	.00	.00	2,500.00	0
<i>Electrical Totals</i>		<u>\$11,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,000.00</u>	<u>0%</u>
<i>Plumbing</i>						
483.110	Water	12,000.00	.00	.00	12,000.00	0
483.120	Supplies	1,000.00	.00	.00	1,000.00	0
483.130	System Maint & Repair	2,500.00	.00	.00	2,500.00	0
<i>Plumbing Totals</i>		<u>\$15,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,500.00</u>	<u>0%</u>
<i>Miscellaneous</i>						
486.150	Other	700.00	.00	.00	700.00	0
486.170	Machinery / Equipment	3,000.00	.00	.00	3,000.00	0
486.430	Maint & Repairs	1,000.00	3.49	3.49	996.51	0
<i>Miscellaneous Totals</i>		<u>\$4,700.00</u>	<u>\$3.49</u>	<u>\$3.49</u>	<u>\$4,696.51</u>	<u>0%</u>
<i>Building Repairs</i>						
487.430	Building Maint & Repairs	5,000.00	.00	.00	5,000.00	0
<i>Building Repairs Totals</i>		<u>\$5,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>0%</u>
Department <b>759 - Apartments Totals</b>		<u>\$118,285.00</u>	<u>\$262.47</u>	<u>\$262.47</u>	<u>\$118,022.53</u>	<u>0%</u>
<b>EXPENSE TOTALS</b>		<u>\$118,285.00</u>	<u>\$262.47</u>	<u>\$262.47</u>	<u>\$118,022.53</u>	<u>0%</u>
Fund <b>556 - Research Court Apartments Totals</b>						
<b>REVENUE TOTALS</b>		118,285.00	7,652.50	7,652.50	110,632.50	6%
<b>EXPENSE TOTALS</b>		118,285.00	262.47	262.47	118,022.53	0%
Fund <b>556 - Research Court Apartments Net Gain (Loss)</b>		\$0.00	\$7,390.03	\$7,390.03	\$7,390.03	+++



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Fund Category <b>Proprietary Funds</b>						
Fund Type <b>Enterprise Funds</b>						
Fund <b>560 - 911 Service</b>						
<b>REVENUE</b>						
Department <b>000 - Fund Revenues</b>						
<i>Miscellaneous - Classified</i>						
380.215	Customer Charges	300,000.00	16,532.92	16,532.92	283,467.08	6
	<i>Miscellaneous - Classified Totals</i>	<u>\$300,000.00</u>	<u>\$16,532.92</u>	<u>\$16,532.92</u>	<u>\$283,467.08</u>	<u>6%</u>
	Department <b>000 - Fund Revenues Totals</b>	<u>\$300,000.00</u>	<u>\$16,532.92</u>	<u>\$16,532.92</u>	<u>\$283,467.08</u>	<u>6%</u>
	<b>REVENUE TOTALS</b>	<u>\$300,000.00</u>	<u>\$16,532.92</u>	<u>\$16,532.92</u>	<u>\$283,467.08</u>	<u>6%</u>
<b>EXPENSE</b>						
Department <b>760 - NIRF or 911 Service</b>						
<i>Personnel Services</i>						
410.140	Allocated Salaries	1,500.00	.00	.00	1,500.00	0
	<i>Personnel Services Totals</i>	<u>\$1,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,500.00</u>	<u>0%</u>
<i>Contracted Services</i>						
444.115	Telephone Services	298,500.00	.00	.00	298,500.00	0
	<i>Contracted Services Totals</i>	<u>\$298,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$298,500.00</u>	<u>0%</u>
	Department <b>760 - NIRF or 911 Service Totals</b>	<u>\$300,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300,000.00</u>	<u>0%</u>
	<b>EXPENSE TOTALS</b>	<u>\$300,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300,000.00</u>	<u>0%</u>
	Fund <b>560 - 911 Service Totals</b>					
	<b>REVENUE TOTALS</b>	300,000.00	16,532.92	16,532.92	283,467.08	6%
	<b>EXPENSE TOTALS</b>	300,000.00	.00	.00	300,000.00	0%
	Fund <b>560 - 911 Service Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$16,532.92</u>	<u>\$16,532.92</u>	<u>\$16,532.92</u>	<u>+++</u>
	Fund Type <b>Enterprise Funds Totals</b>					
	<b>REVENUE TOTALS</b>	8,871,170.00	290,049.02	290,049.02	8,581,120.98	3%
	<b>EXPENSE TOTALS</b>	8,871,170.00	105,234.75	105,234.75	8,765,935.25	1%
	Fund Type <b>Enterprise Funds Net Gain (Loss)</b>	<u>\$0.00</u>	<u>\$184,814.27</u>	<u>\$184,814.27</u>	<u>\$184,814.27</u>	<u>+++</u>
	Fund Category <b>Proprietary Funds Totals</b>					
	<b>REVENUE TOTALS</b>	8,871,170.00	290,049.02	290,049.02	8,581,120.98	3%
	<b>EXPENSE TOTALS</b>	8,871,170.00	105,234.75	105,234.75	8,765,935.25	1%



**KODIAK ISLAND  
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# FY24 Income Statement

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Exclude Rollup Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
	Fund Category <b>Proprietary Funds</b> Net Gain (Loss)	\$0.00	\$184,814.27	\$184,814.27	\$184,814.27	+++
	Grand Totals					
	REVENUE TOTALS	40,918,401.00	18,573,973.48	18,573,973.48	22,344,427.52	45%
	EXPENSE TOTALS	40,918,401.00	3,082,666.31	3,082,666.31	37,835,734.69	8%
	Grand Total Net Gain (Loss)	\$0.00	\$15,491,307.17	\$15,491,307.17	\$15,491,307.17	+++





Project Number	Project Description	Status		Budget	Actual	Encumbered	Balance	% of Budget
Project - 11009	Island Wide UST Removal/ Replacement (469-614)	Active	REVENUES	572,931.00	572,931.00		.00	100
			EXPENSES	572,931.00	570,641.34	.00	2,289.66	100
			Project 11009 - Island Wide UST Removal/ Replacement (469-614) Net	\$0.00	\$2,289.66		(\$2,289.66)	+++
Project - 12010	*****Closed - Anton Larsen Dock (430-530)	Active	REVENUES	1,848,573.00	1,848,573.50		(.50)	100
			EXPENSES	1,848,573.00	1,848,573.50	.00	(.50)	100
			Project 12010 - *****Closed - Anton Larsen Dock (430-530) Net	\$0.00	\$0.00		\$0.00	+++
Project - 13006	Borough Building Rehab (469-614)	Active	REVENUES	1,931,702.00	1,931,702.00		.00	100
			EXPENSES	1,931,702.00	23,519.82	.00	1,908,182.18	1
			Project 13006 - Borough Building Rehab (469-614) Net	\$0.00	\$1,908,182.18		(\$1,908,182.18)	+++
Project - 16003	Chiniak Emergency Shelter Rebuild (450-565)	Active	REVENUES	670,958.00	810,913.57		(139,955.57)	121
			EXPENSES	670,958.00	776,679.28	.00	(105,721.28)	116
			Project 16003 - Chiniak Emergency Shelter Rebuild (450-565) Net	\$0.00	\$34,234.29		(\$34,234.29)	+++
Project - 17002	Baler Building Siding & Roof (490-566)	Complete	REVENUES	983,382.00	983,382.44		(.44)	100
			EXPENSES	983,382.00	983,382.44	.00	(.44)	100
			Project 17002 - Baler Building Siding & Roof (490-566) Net	\$0.00	\$0.00		\$0.00	+++
Project - 18005	Baler Building UST Removal/Replacement (490-566)	Active	REVENUES	235,000.00	235,000.00		.00	100
			EXPENSES	235,000.00	212,948.49	.00	22,051.51	91
			Project 18005 - Baler Building UST Removal/Replacement (490-566) Net	\$0.00	\$22,051.51		(\$22,051.51)	+++
Project - 19003	KFRC Seawater Storage & Filter Vessels (426-805)	Active	REVENUES	30,000.00	30,000.00		.00	100
			EXPENSES	30,000.00	.00	.00	30,000.00	0
			Project 19003 - KFRC Seawater Storage & Filter Vessels (426-805) Net	\$0.00	\$30,000.00		(\$30,000.00)	+++
Project - 19008	CAMA/ Collection Software Upgrade (415-569)	Active	REVENUES	600,000.00	600,000.00		.00	100
			EXPENSES	600,000.00	.00	.00	600,000.00	0
			Project 19008 - CAMA/ Collection Software Upgrade (415-569) Net	\$0.00	\$600,000.00		(\$600,000.00)	+++
Project - 19011	Womens Bay Fire Kitchen Remodel (450-550)	Active	REVENUES	25,000.00	25,000.00		.00	100
			EXPENSES	25,000.00	.00	.00	25,000.00	0
			Project 19011 - Womens Bay Fire Kitchen Remodel (450-550) Net	\$0.00	\$25,000.00		(\$25,000.00)	+++
Project - 19012	Leachate Aeration / LTP Pretreatment Upgrades (490-712)	Active	REVENUES	2,888,000.00	2,888,000.00		.00	100
			EXPENSES	2,888,000.00	2,046,355.30	1,061,297.74	(219,653.04)	108
			Project 19012 - Leachate Aeration / LTP Pretreatment Upgrades (490-712) Net	\$0.00	\$841,644.70		\$219,653.04	+++
Project - 19013	Junk Car Removal (415-538)	Active	REVENUES	25,200.00	25,200.00		.00	100
			EXPENSES	25,200.00	19,912.80	.00	5,287.20	79
			Project 19013 - Junk Car Removal (415-538) Net	\$0.00	\$5,287.20		(\$5,287.20)	+++



Project Number	Project Description	Status		Budget	Actual	Encumbered	Balance	% of Budget
Project - 19014	Fuel Leak Cleanup @ Hospital 540-740 ( Reimbursable)	Active	REVENUES	150,000.00	150,000.00		.00	100
			EXPENSES	150,000.00	197,779.06	.00	(47,779.06)	132
			Project 19014 - Fuel Leak Cleanup @ Hospital 540-740 ( Reimbursable) Net	\$0.00	(\$47,779.06)		\$47,779.06	+++
Project - 19015	Aerial Imagery (415-)	Active	REVENUES	40,000.00	40,000.00		.00	100
			EXPENSES	40,000.00	.00	.00	40,000.00	0
			Project 19015 - Aerial Imagery (415-) Net	\$0.00	\$40,000.00		(\$40,000.00)	+++
Project - 20001	PKIMC New Fuel Tank (495-537)	Active	REVENUES	370,000.00	370,000.00		.00	100
			EXPENSES	370,000.00	346,822.06	.00	23,177.94	94
			Project 20001 - PKIMC New Fuel Tank (495-537) Net	\$0.00	\$23,177.94		(\$23,177.94)	+++
Project - 20003	PKIMC Retaining Wall (495-537)	Complete	REVENUES	2,583,638.00	2,583,638.00		.00	100
			EXPENSES	2,579,778.00	2,579,777.64	.00	.36	100
			Project 20003 - PKIMC Retaining Wall (495-537) Net	\$3,860.00	\$3,860.36		(\$0.36)	100%
Project - 20004	KFRC Exterior ( 426-805)	Active	REVENUES	150,000.00	150,000.00		.00	100
			EXPENSES	150,000.00	97,664.55	36,983.89	15,351.56	90
			Project 20004 - KFRC Exterior ( 426-805) Net	\$0.00	\$52,335.45		(\$15,351.56)	+++
Project - 20005	Borough Building Abatement/ Mechanical Upgrades (469-614)	Active	REVENUES	1,275,000.00	1,275,000.00		.00	100
			EXPENSES	1,275,000.00	436,290.94	831,885.18	6,823.88	99
			Project 20005 - Borough Building Abatement/ Mechanical Upgrades (469-614) Net	\$0.00	\$838,709.06		(\$6,823.88)	+++
Project - 20006	PKIMC Structural Analysis & Project List Development (495-537)	Active	REVENUES	50,000.00	50,000.00		.00	100
			EXPENSES	50,000.00	38,462.05	.00	11,537.95	77
			Project 20006 - PKIMC Structural Analysis & Project List Development (495-537) Net	\$0.00	\$11,537.95		(\$11,537.95)	+++
Project - 20007	* Auxiliary Gym Design (415-539) KIBSD-Reimb	Closed.compl eted.project. without.budg et.settlement	REVENUES	60,000.00	55,734.00		4,266.00	93
			EXPENSES	60,000.00	61,128.32	.00	(1,128.32)	102
			Project 20007 - * Auxiliary Gym Design (415-539) KIBSD-Reimb Net	\$0.00	(\$5,394.32)		\$5,394.32	+++
Project - 20008	*North Star Elem. Siding & Window Upgrade (470-536) KIBSD-Reimb	Active	REVENUES	1,369,506.00	1,368,912.50		593.50	100
			EXPENSES	1,369,506.00	749,659.71	444,541.91	175,304.38	87
			Project 20008 - *North Star Elem. Siding & Window Upgrade (470-536) KIBSD-Reimb Net	\$0.00	\$619,252.79		(\$174,710.88)	+++
Project - 20009	Salonie Creek Culvert Replacement Project (455-550)	Active	REVENUES	370,359.00	182,072.45		188,286.55	49
			EXPENSES	370,359.00	122,406.34	.00	247,952.66	33



Project Number	Project Description	Status		Budget	Actual	Encumbered	Balance	% of Budget
	Project 20009 - Salonie Creek Culvert Replacement Project (455-550)	Net		\$0.00	\$59,666.11		(\$59,666.11)	+++
Project - 20020	*Auditorium Upgrade (415-539) KIBSD-Reimb	Closed.compl eted.project. without.budg et.settlement	REVENUES	27,000.00	856.50		26,143.50	3
			EXPENSES	27,000.00	1,003.76	.00	25,996.24	4
	Project 20020 - *Auditorium Upgrade (415-539) KIBSD-Reimb	Net		\$0.00	(\$147.26)		\$147.26	+++
Project - 20021	Tsunami Siren Upgrades - 2020 (455-550)	Complete	REVENUES	523,944.00	523,944.36		(.36)	100
			EXPENSES	523,944.00	523,944.33	.00	(.33)	100
	Project 20021 - Tsunami Siren Upgrades - 2020 (455-550)	Net		\$0.00	\$0.03		(\$0.03)	+++
Project - 20022	Fuel Tank Line Leak - Long Term Care (545-743)	Active	REVENUES	.00	.00		.00	+++
			EXPENSES	.00	291,087.21	.00	(291,087.21)	+++
	Project 20022 - Fuel Tank Line Leak - Long Term Care (545-743)	Net		\$0.00	(\$291,087.21)		\$291,087.21	+++
Project - 20023	ADF&G Fuel Spill	Cancelled	REVENUES	.00	.00		.00	+++
			EXPENSES	.00	.00	.00	.00	+++
	Project 20023 - ADF&G Fuel Spill	Net		\$0.00	\$0.00		\$0.00	+++
Project - 20024	Chiniak Water System (455-550)	Active	REVENUES	75,000.00	75,000.00		.00	100
			EXPENSES	75,000.00	35,647.70	.00	39,352.30	48
	Project 20024 - Chiniak Water System (455-550)	Net		\$0.00	\$39,352.30		(\$39,352.30)	+++
Project - 21000	PKIMC Fire Alarm Replacement & Upgrade (497-567)	Active	REVENUES	726,000.00	726,000.00		.00	100
			EXPENSES	726,000.00	33,518.00	.00	692,482.00	5
	Project 21000 - PKIMC Fire Alarm Replacement & Upgrade (497-567)	Net		\$0.00	\$692,482.00		(\$692,482.00)	+++
Project - 21001	KFRC Fume Hoods (428-805)	Active	REVENUES	190,000.00	191,308.99		(1,308.99)	101
			EXPENSES	190,000.00	155,618.08	23,376.25	11,005.67	94
	Project 21001 - KFRC Fume Hoods (428-805)	Net		\$0.00	\$35,690.91		(\$12,314.66)	+++
Project - 21002	Saltery Cove Trail System Access & Improvement Project (432-140)	Active	REVENUES	361,918.00	33,761.92		328,156.08	9
			EXPENSES	361,918.00	52,096.30	.00	309,821.70	14
	Project 21002 - Saltery Cove Trail System Access & Improvement Project (432-140)	Net		\$0.00	(\$18,334.38)		\$18,334.38	+++
Project - 21003	NOAA Hazmat Shed Reimbursable by NOAA (555-758)	Active	REVENUES	12,950.00	12,950.00		.00	100
			EXPENSES	12,950.00	3,807.56	.00	9,142.44	29
	Project 21003 - NOAA Hazmat Shed Reimbursable by NOAA (555-758)	Net		\$0.00	\$9,142.44		(\$9,142.44)	+++
Project - 21004	Sargent Creek Park Upgrades (252-215)	Active	REVENUES	.00	.00		.00	+++
			EXPENSES	.00	.00	.00	.00	+++



Project Number	Project Description	Status		Budget	Actual	Encumbered	Balance	% of Budget
	Project 21004 - Sargent Creek Park Upgrades (252-215)	Net		\$0.00	\$0.00		\$0.00	+++
Project - 21005	Emergency Boro Bldg. Boiler Repair (415-568)	Active	REVENUES	28,000.00	28,000.00		.00	100
			EXPENSES	28,000.00	27,155.83	.00	844.17	97
	Project 21005 - Emergency Boro Bldg. Boiler Repair (415-568)	Net		\$0.00	\$844.17		(\$844.17)	+++
Project - 21007	Long Term Care Center Fuel Line Replacement (445-742)	Active	REVENUES	85,000.00	85,000.00		.00	100
			EXPENSES	85,000.00	89,638.11	5,221.65	(9,859.76)	112
	Project 21007 - Long Term Care Center Fuel Line Replacement (445-742)	Net		\$0.00	(\$4,638.11)		\$9,859.76	+++
Project - 21008	Peterson Elementary HVAC / Roof Replacement (432-322 & 321)	Active	REVENUES	70,000.00	70,000.00		.00	100
			EXPENSES	70,000.00	18,225.79	.00	51,774.21	26
	Project 21008 - Peterson Elementary HVAC / Roof Replacement (432-322 & 321)	Net		\$0.00	\$51,774.21		(\$51,774.21)	+++
Project - 21009	Landfill Stage 3 Closure (490-713)	Active	REVENUES	2,850,000.00	2,850,000.00		.00	100
			EXPENSES	2,850,000.00	3,508,981.64	122,000.51	(780,982.15)	127
	Project 21009 - Landfill Stage 3 Closure (490-713)	Net		\$0.00	(\$658,981.64)		\$780,982.15	+++
Project - 22000	KFRC Ozonator (428-805)	Active	REVENUES	180,000.00	180,000.00		.00	100
			EXPENSES	180,000.00	109,732.63	17,890.00	52,377.37	71
	Project 22000 - KFRC Ozonator (428-805)	Net		\$0.00	\$70,267.37		(\$52,377.37)	+++
Project - 22001	Alaska Community Health Funds (COVID-19) - (432-808)	Active	REVENUES	513,947.00	513,946.03		.97	100
			EXPENSES	513,947.00	513,946.03	.00	.97	100
	Project 22001 - Alaska Community Health Funds (COVID-19) - (432-808)	Net		\$0.00	\$0.00		\$0.00	+++
Project - 22002	Landfill Storm Water Infiltration & Salvation Army (432-321)	Active	REVENUES	150,000.00	12,354.50		137,645.50	8
			EXPENSES	150,000.00	30,703.53	7,214.00	112,082.47	25
	Project 22002 - Landfill Storm Water Infiltration & Salvation Army (432-321)	Net		\$0.00	(\$18,349.03)		\$25,563.03	+++
Project - 22003	*Main Elem. Roof Replacement (469-614) KIBSD - Reimb	Active	REVENUES	725,000.00	686,737.39		38,262.61	95
			EXPENSES	725,000.00	624,063.88	.00	100,936.12	86
	Project 22003 - *Main Elem. Roof Replacement (469-614) KIBSD -Reimb	Net		\$0.00	\$62,673.51		(\$62,673.51)	+++
Project - 22004	East Elementary Roof Replacement (469-614)	Active	REVENUES	20,000.00	10,000.00		10,000.00	50
			EXPENSES	20,000.00	5,297.95	130,168.00	(115,465.95)	677
	Project 22004 - East Elementary Roof Replacement (469-614)	Net		\$0.00	\$4,702.05		\$125,465.95	+++
Project - 22006	Local Govern Lost Revenue Relief	Inactive	REVENUES	.00	.00		.00	+++
			EXPENSES	.00	.00	.00	.00	+++



Project Number	Project Description	Status		Budget	Actual	Encumbered	Balance	% of Budget	
	Project 22006 - Local Govern Lost Revenue Relief	Net		\$0.00	\$0.00		\$0.00	+++	
Project - 22007	Mental Health Facilities Assessment (220-233)	Complete	REVENUES	25,178.00	.00		25,178.00	0	
			EXPENSES	25,178.00	25,178.13	.00	(.13)	100	
	Project 22007 - Mental Health Facilities Assessment (220-233)	Net		\$0.00	(\$25,178.13)		\$25,178.13	+++	
Project - 22008	KFRC Facility Fuel Spill (415-553) - Reimburseable	Active	REVENUES	.00	.00		.00	+++	
			EXPENSES	.00	8,978.59	.00	(8,978.59)	+++	
	Project 22008 - KFRC Facility Fuel Spill (415-553) - Reimburseable	Net		\$0.00	(\$8,978.59)		\$8,978.59	+++	
Project - 22009	KFRC Carpet Replacement (428-805)	Complete	REVENUES	4,417.00	4,417.59		(.59)	100	
			EXPENSES	98,349.00	98,349.43	.00	(.43)	100	
	Project 22009 - KFRC Carpet Replacement (428-805)	Net		(\$93,932.00)	(\$93,931.84)		(\$0.16)	100%	
Project - 22010	Bayside FY23 Classroom Addition (455-550)	Active	REVENUES	100,000.00	100,000.00		.00	100	
			EXPENSES	100,000.00	279.87	.00	99,720.13	0	
	Project 22010 - Bayside FY23 Classroom Addition (455-550)	Net		\$0.00	\$99,720.13		(\$99,720.13)	+++	
Grand Totals									
				REVENUES	22,897,603.00	22,280,336.74		617,266.26	97
				EXPENSES	22,987,675.00	17,269,257.99	2,680,579.13	3,037,837.88	87
Grand Totals				Net	(\$90,072.00)	\$5,011,078.75		(\$2,420,571.62)	(2,587%)